



Minute of Meeting of the Grampian Valuation Joint Board

Friday, 24 August 2018

Woodhill House, Aberdeen,

PRESENT

Councillor Christian Allard, Councillor Frank Brown, Councillor Charles Buchan, Councillor Bill Cormie, Councillor Alan Donnelly, Councillor Gordon Graham, Councillor Graham Leadbitter, Councillor Ron McKail, Councillor Sandy Stuart, Councillor Brian Topping, Councillor Judy Whyte
Councillor Mark Findlater (for Councillor Andy Kille), Councillor Sandy Wallace (for Councillor Michael Roy)

APOLOGIES

Councillor Theresa Coull, Councillor Andy Kille, Councillor John Reynolds, Councillor Michael Roy

IN ATTENDANCE

Also in attendance at the above meeting were Mr I Milton, Assessor and Electoral Registration Officer (ERO), Ms M Bruce, Audit Scotland, Mrs L Paisey, Treasurer to the Board and Mrs T Sutherland, Committee Services Officer (both Moray Council).

1. Declaration of Group Decisions and Members Interests *

In terms of Standing Order 25 and the Councillor's Code of Conduct, there were no declarations from group leaders or spokespersons in regard to any prior decisions taken on how Members will vote on any item on the agenda or any declarations of Members' interests in respect of any item on the agenda.

2. Minute of Previous Meeting on 26 January 2018

The minute of the meeting of the Board dated 26 January 2018 was submitted and approved by the Board.

3. Written Questions **

The Committee noted that no written questions were submitted.

4. Unaudited Annual Accounts for 2017-18

A report by the Treasurer to the Board recommended that the Board considers the unaudited Annual Accounts of the Grampian Valuation Joint Board for the year ending 31 March 2018.

The Treasurer highlighted the £56k overspend which was in line with previous projections and also that capital fund monies had been used to replace the telephone system in the Assessors office within Woodhill House, Aberdeen.

Councillor Whyte sought clarification on the £52k underspend on postage. In response, the Assessor and ERO explained that due to an increase in residents using automated methods when responding to the annual canvass the postage used with pre-paid envelopes has reduced.

Councillor McKail asked for further information on the spend within text and reference books. The Assessor and ERO clarified that this budget line is spend on several essential online subscription services as well as a book called Armour on Valuation for Rating, which is an authority on valuation that is updated continuously to reflect changes in the law and court decisions.

Following consideration the Board noted the unaudited Annual Accounts for the Grampian Valuation Joint Board for the year ending 31 March 2018.

4a. Reports to those Charged with Governance 2017-18

A report by the Treasurer of the Board was submitted to consider the covering memo and draft Annual report for the 2017/18 audit from the External Auditor.

The External Auditor highlighted an issue that has been raised by Audit Scotland in respect of the Assets valued for IAS19 adjustments relating to the pension scheme. The issue relates the volatility of the markets since the Actuary calculated the value of the assets resulting in a significant difference between the estimated values used by the actuaries when calculating the IAS19 figures and the actual values disclosed in the accounts of the Pension Fund. This issue is not solely affecting the GVJB pensions but all other bodies who are part of the North East Pension Fund. She further added that given the issues identified, she would be unable to sign off the audited accounts following the meeting until the pension liability in the financial statement has been amended.

Following consideration the Board agreed the accounts subject to any IAS19 amendments which would be circulated to the Board before the accounts are signed off prior to the 30 September 2018 deadline.

4b. Audited Accounts Year Ending 31 March 2018

A report was submitted by the Treasurer to the Board asking the Board to approve the signing of the Annual Accounts and to note the £56,000 deficit for 2017/18.

The Treasurer asked the Board to note that the Cash and Cash Equivalents figure was £56k higher and the Short Term Creditors figure was £56k lower than previously reported which therefore had no impact on the overall balance sheet value.

Following consideration the Board agreed to note the £56,000 deficit for 2017/18 and for the Annual Accounts to be signed subject to any IAS19 adjustments as previously indicated in Item 4a.

5. Internal Audit Annual Report 2017-18

A report was submitted by the Treasurer of the Board to consider the Internal Audit Report for 2017/18 and to note the generally satisfactory audit opinion derived from the audit work completed.

Following consideration, the Committee agreed to note audit work completed during 2017/18.

6. Revenue Budget Monitoring Statement 1 April to 30 June 2018

A report was submitted by the Treasurer to the Board to consider the Revenue Monitoring Statement to 30 June 2018.

Councillor Brown raised concern that the General Fund Reserve was used to fund the deficit for 2017/18 and that alternative ways of funding any future deficits should be looked at as the reserves could not be relied upon for this use.

The Assessor and ERO in response said that the organisation relies on grant funding and money from the 3 local authorities and he was aware that all organisations are looking at reducing budgets. He further added that it was not his intention to use reserves to fund any deficit this year but warned Members that the grant from the Cabinet Office was substantially lower than had been expected.

The Convener queried whether there is a minimum level of reserves which must be held. In response, the Treasurer replied that the Board can retain up to 3% of the budget in reserves but there is no plan to look at setting a minimum level for reserves.

Councillor Allard sought clarification on the timing of the grant award and was the notification later than normal. In response the Assessor and ERO confirmed that the timing of the grant award was as per previous years. He further confirmed that application forms have already been received for a Justification Led Bid with a submission deadline of January 2019. He asked that if the Board were minded to add their support to the Bid, it would be helpful. The Board agreed to support the bid.

Following consideration the Board agreed to note the Revenue Monitoring Statement to 30 June 2018.

7. Homologation Report

A report was submitted by the Assessor and ERO asking the Board to consider and homologate the decisions made by the Convenor regarding:

- i. the approval of attendance at the IRRV conference;
- ii. the revised performance threshold; and
- iii. the data protection policy

The Convener asked that any Councillors who would wish to attend the IRRV conference please notify the Assessor and ERO as 2 places are available.

Councillor Findlater confirmed that he was unable to attend the conference due to other commitments and requested that any information received from the Conference be circulated all Members of the Board.

It was agreed that should no Members of the Board be available to attend the Conference, the 2 places be offered to Assessor staff to attend.

With regards to the Valuation Roll and Council Tax Report, the Board joined Councillor Allard in congratulating the Assessors Office on their performance and in particular with the Revaluation Appeals.

Following consideration the Board agreed to homologate the decisions made by the Convener.

8. Register of Electors Report

A report was submitted by the Assessor and ERO asking the Board to consider the content of the report.

The Assessor and ERO highlighted that:

- i. 20,000 planned visits had taken place over the summer;
- ii. 73% of households have responded to the canvass
- iii. 95,000 households had responded to the canvass electronically

Following consideration the Board agreed to note the contents of the report.

9. Risk Report

A report was submitted by the Assessor and ERO to the Board to consider and note the current version of the risk register.

Following consideration, the Board agreed to note the current version of the risk register.

10. Complaints Report

A report was submitted by the Assessor and ERO to the Board to consider and note the complaints handling performance for 2017/18.

Following consideration the Board agreed to note the complaints handling performance for 2017/18.

11. Non Domestic Rates Consultation

A report by the Treasurer to the Board to determine whether to respond to the consultation on non-domestic rates reform and to consider the draft response provided in Appendix 3.

The Treasurer confirmed that the response as detailed in Appendix 3 is on behalf of the Board and that the Assessor and ERO will be responding on behalf of the Assessor's office and that it was her belief that each constituent Local Authority of the Board would be responding as a response from Moray Council had been drafted.

Following consideration the Board agreed the draft response to the Scottish Government consultation on non-domestic rates reform.

12. Revised Schedule of Meetings Report

A report was submitted by the Clerk to the Board to approve the revised schedule of meetings for the period August 2018 to June 2022.

Councillor Donnelly seconded the motion raised by Councillor McKail to rotate the venue for the meetings between Elgin and Aberdeen, with the location for the Aberdeen meetings to be held at Woodhill House, Aberdeen.

As there was no-one otherwise minded the motion became the finding of the meeting.

Councillor Donnelly requested that the October meetings be re-scheduled so that they did not clash with the October school holidays.

It was further agreed that the Committee Services Officer would revise the schedule and venue of meetings of the Board until 2022 in consultation with Committee staff in Aberdeen City and Aberdeenshire Councils.

13. Question Time ***

There were no questions raised.