



Minute of Meeting of the Grampian Valuation Joint Board

Friday, 23 August 2019

Woodhill House, Aberdeen,

PRESENT

Councillor Frank Brown, Councillor Charles Buchan, Councillor Neil Copland, Councillor Bill Cormie, Councillor Theresa Coull, Councillor Gordon Graham, Councillor Andy Kille, Councillor Graham Leadbitter, Councillor Ron McKail, Councillor John Reynolds, Councillor Michael Roy, Councillor Brian Topping, Councillor Judy Whyte

APOLOGIES

Councillor Alan Donnelly, Councillor Neil MacGregor

IN ATTENDANCE

Also in attendance at the above meeting were the Ian Milton, Assessor and Electoral Registration Officer, Maggie Bruce, Audit Scotland, Atholl Scott, Audit Manager, Lorraine Paisey, Head of Financial Services and Tracey Sutherland, Committee Services Officer all Moray Council:

1. Chair

The meeting was chaired by Councillor Graham Leadbitter.

2. 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 spokesperson in regard to any prior decisions taken on how Members will vote on any item on the agenda or any declarations of Member's interests in respect of any item on the agenda.

3. Agenda Order

The Chair advised the Board that agenda items 4, 5 and 6 would be taken in the order of 5, 6 and 4.

4. Minutes of the Meeting from 21 June 2019

The minute of the meeting of the Board dates 21 June 2019 was submitted and approved by the Board.

5. Reports to those Charged with Governance 2018-19

A report by the Treasurer to the Board asked the Board to consider the reports to those charged with governance from the Board's External Auditor for the year ended 31 March 2019.

The External Auditor explained to the Board that the annual accounts for 2018/19 would not be signed off following the meeting as following the McCloud Judgement changes would need to be included in pension charges. The actuaries have provided figures to the Treasurer and these figures have been incorporated in an updated version of the accounts, which were sent to External Audit on 22 August for scrutiny.

Following consideration the Board agreed to note the covering memo and draft Annual Report on the 2018/19 audit from the External Auditor.

6. Internal Audit Annual Report 2018-19

A report by the Treasurer to the Board advised the Board of the internal audit work completed on the Assessor's Service for the financial year ended 31 March 2019 and provides an opinion on the adequacy of the control systems received.

Following consideration the Board noted the satisfactory audit opinion derived from audit work completed.

7. Annual Accounts for Year Ending 31 March 2019

A report by the Treasurer to the Board asked the Board to consider and approve the audit Accounts for the financial year ending 31 March 2019.

As detailed by the External Auditor earlier, the Treasurer to the Board explained that the revised accounts, following the outcome of the McCloud Judgement, had been send to External Audit on 22 August.

The Treasurer to the Board explained that the revisions would not impact on the refunds to the constituent authorities and the agreement of the Board for the accounts to be signed off subject to the revisions, the adjustment for the refunds would be made to the October requisitions.

8. Financial Regulations and Anti-Fraud and Corruption

A report by the Treasurer sought the Board's approval for revisions to the Financial Regulations which control Grampian Valuation Joint Board's financial administration and the Board's Anti-Fraud and Corruption Policy.

Following consideration the Board agreed to:

- i) approve the proposed changes to the Financial Regulations as set out in Appendix 1 of the report;
- ii) approve the proposed changes to the Anti-Fraud and Corruption Policy as set out in Appendix 2 of the report; and
- iii) note that the documents will be reviewed at least every three years and any proposed changes reported to the Board for approval.

9. Code of Corporate Governance

A report by the Assessor and Electoral Registration Officer sought approval for a revised Code of Corporate Governance that reflects the revised financial framework.

Following consideration the Board agreed to approve the revised Code of Corporate Governance.

10. Question Time ***

No further questions were raised.