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## Grampian Valuation Joint Board

Friday, 26 January 2024

**NOTICE IS HEREBY GIVEN** that at a Meeting of the **Grampian Valuation Joint Board** is to be held at **Council Chambers, Council Office, High Street, Elgin, IV30 1BX** on **Friday, 26 January 2024** at **09:30**.

### BUSINESS

1. **Sederunt**
2. **Declaration of Member's Interests**
3. **Minute of Meeting held 3 November 2023** 5 - 8
4. **Internal Audit Plan for 2024-25** 9 - 12
5. **Revenue Budget Monitoring Statement 1 April to 31 December 2023** 13 - 22
6. **Financial Planning for 2024-25 and Future Years** 23 - 32
7. **Electoral Registration** 33 - 38
8. **Valuation Roll and Council Tax Valuation List** 39 - 46
9. **Staff Vacancies, Recruitment and Upskilling Existing Staff** 47 - 48
10. **Question Time**

## GUIDANCE NOTES

- \* **Declaration of Group Decisions and Members Interests** - At the beginning of the meeting, immediately following the Sederunt, the Convener will, in terms of Standing Order 25, seek declarations from individuals on any financial or other interests.
  
- \*\* **Written Questions** - Any member can put one question to the Convener about relevant and competent business not already on the Agenda for a meeting of the Board. No member can put more than one question at any meeting. The member must give notice in writing of their question to the Clerk 4 working days prior to the meeting. A copy of any written answer provided by the Convener will be tabled at the start of the relevant meeting. The member who has put the question may, after the answer has been given, ask one supplementary question directly related to the subject matter but no discussion will be allowed.
  
- \*\*\* **Question Time** - At each ordinary meeting of the Board, 10 minutes will be allowed for question time when any member can put one question to the Convener regarding any matter within the remit of the Board. The Member who has put the question may, after the answer has been given, ask one supplementary question directly related to the subject matter, but no discussion will be allowed. In the event of further information/investigation being required in order to answer the question, the Clerk will arrange for a written answer to be provided within 7 working days.



## Grampian Valuation Joint Board

### SEDERUNT

Councillor Donald Gatt (Chair)  
Councillor Isobel Davidson (Depute Chair)

Councillor Desmond Bouse (Member)  
Councillor Dell Henrickson (Member)  
Councillor Seamus Logan (Member)  
Councillor Neil MacGregor (Member)  
Councillor Ciaran McRae (Member)  
Councillor Sam Payne (Member)  
Councillor Stephen Smith (Member)  
Councillor Iain Taylor (Member)  
Councillor Lynn Thomson (Member)  
Councillor Judy Whyte (Member)  
Councillor Marc Macrae (Member)  
Councillor Sonya Warren (Member)

Clerk Name:	Lindsey Robinson
Clerk Telephone:	07966 120593
Clerk Email:	<a href="mailto:committee.services@moray.gov.uk">committee.services@moray.gov.uk</a>



**Minute of Meeting of the Grampian Valuation Joint Board**

**Friday, 03 November 2023**

**Council Chambers, Council Office, High Street, Elgin, IV30 1BX**

**PRESENT**

Councillor Isobel Davidson, Councillor Donald Gatt, Councillor Dell Henrickson, Councillor Seamus Logan, Councillor Neil MacGregor, Councillor Marc Macrae, Councillor Ciaran McRae, Councillor Stephen Smith, Councillor Iain Taylor, Councillor Lynn Thomson, Councillor Sonya Warren, Councillor Judy Whyte

**APOLOGIES**

Councillor Desmond Bouse, Councillor Sam Payne

**IN ATTENDANCE**

The Depute Assessor and ERO (Aberdeen and Moray), Depute Assessor and ERO (Aberdeenshire), Principal Admin Officer, Chief Financial Officer, Audit and Risk Manager, Angela Pieri, External Auditor, and Lindsey Robinson, Committee Services Officer.

**1. Chair**

Councillor Donald Gatt, as Convenor of the Board, chaired the meeting.

**2. Declaration of Member's Interests**

In terms of Standing Order 25 and the Councillor's Code of Conduct, the Board noted the following declarations:

Councillor Smith declared an interest in item 4 - Annual Audit Report for Grampian Valuation Joint Board - Financial Year Ending March 2023 as he is the Convenor of the North East Pension Fund Board,

Councillor MacGregor declared an interest in the same item as he is the Vice Convenor of the North East Pension Fund Board.

There were no further declarations from Members who were present at the meeting where any item of business in which they have any financial or other interest is to be dealt with.

**3. Minutes of meeting of 30 June 2023**

The minute of the meeting of 30 June 2023 was submitted and approved by the Board.

Councillor Gatt raised a point of accuracy. He stated that item 1 in the minute should show the details of the meeting Chair.

The Clerk advised that she would update the minute accordingly.

#### **4. Annual Audit Report for Grampian Valuation Joint Board - Financial Year Ending March 2023**

Angela Pieri, External Auditor, Grant Thornton, gave an overview of the Annual Audit report for the financial year ending March 2023 and thanked the officers involved for their work and support during the audit process.

#### **5. Internal Audit Annual Report 2022-23**

The meeting had before it a report by the Internal Auditor advising the Board of the internal audit work completed on the Assessor's Service for the financial year ended 31 March 2023 and providing an opinion on the adequacy of the control systems reviewed.

Following consideration the Board unanimously agreed to note the satisfactory audit opinion derived from audit work completed.

#### **6. Audited Accounts for Year Ending 31 March 2023**

The meeting had before it a report by the Treasurer to the Board submitting the Annual Accounts for the the financial year ending 31 March 2023 to the Board for consideration and approval.

Following consideration the Board unanimously agreed:

- i. to approve that the Annual Accounts are signed, having regard to the Annual Report from the External Auditor considered earlier in the meeting;
- ii. to note the variance of £347,000 for 2022/23; that £278,000 is returned to constituent authorities leaving a balance on the
- iii. General Fund of £224,000 and an earmarked reserve for Non Domestic Rates Reform of £472,000; and
- iv. to approve the Letter of Representation

#### **7. Revenue Budget Monitoring Statement for the period 1 April to 30 September 2023**

The meeting had before it a report by the Treasurer to the Board inviting the Board to consider the Revenue Budget Monitoring Statement for the period 1 April to 30 September 2023 and the Estimated Outturn position for the year 2023/24.

Following consideration the Board unanimously agreed to note:

- i. the revenue Monitoring Statement for the period 1 April to 30 September 2023; and
- ii. the estimated outturn forecast for the year 2023/24.

#### **8. Financial Planning for 2024-24 and Future Years**

The meeting had before it a report by the Treasurer to the Board inviting the Board to consider the indicative budgets that will form three year revenue Budget form

2024/25 onwards and to discuss the operational issues facing the Assessor & Electoral Registration Officer in the medium to long term.

Following consideration the Board agreed to note:

- i. current indicative three year core budget from 2024/25 and that this will be further adjusted during the preparation of the revenue Budget for 2024/25;
- ii. various scenarios which could impact on the revenue budget and the range of potential assumptions and risks;
- iii. operational issues facing the service; and
- iv. actions to be taken ahead of the budget setting meeting in January 2024.

## **9. Electoral Registration**

The meeting had before it a report by the Principal Admin Officer updating the Board on current developments in Electoral Registration.

Councillor Logan sought clarification on the concerns raised in the conclusion of the report.

In response the Principal Admin Officer advised that the Chief Executive of the Association of Electoral Administrators has written to the Minister raising concerns that the Online Absent Voting Applications system was not ready or fit for purpose.

Councillor Davidson sought clarification on how people would be informed of the need for voter ID for the UK Parliamentary Elections.

In response the Principal Admin Officer advised that the Electoral Commission would lead on the advertising and publicity once the election had been called.

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

## **10. Public Performance Report**

The meeting had before it a report by the Assessor and ERO seeking approval for the publication of the 2022/23 public performance report.

Following consideration the Board agreed to note the contents of the report and to the publication of the Public Performance report provided at Appendix 1.

## **11. Valuation Roll and Council Tax Valuation List**

The meeting had before it a report by the Depute Assessor and ERO (Aberdeen and Moray) providing an operational update on the valuation services provided by the Assessor including the performance levels achieved during the period 1 April 2023 to 25 October 2023.

Following consideration the Board unanimously agreed to note the report.

## **12. Staff Vacancies, Recruitment and Upskilling Existing Staff**

The meeting had before it a report by the Depute Assessor and ERO (Aberdeenshire) updating the Board on the current level of staff vacancies, recruitment and the upskilling of existing staff.

Councillor Warren sought clarification on whether there was a timescale in place for the work with Moray Council HR and if not could a 6 month timescale be requested. In response the Depute Assessor and ERO (Aberdeenshire) advised that they were at the mercy of Moray Council HR pressures but they were keen to move it forward and the timescale would be explored.

Couccillor Gatt advised that he would contact Moray Council HR on the matter.

Councillor Logan asked if the Depute Assessor and ERO (Aberdeenshire) could bring a report back to the Board on the progress made on the engagement with Moray Council HR and the steps taken to try and fill the vacancies.

This was agreed.

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

### **13. Question Time**

#### Future Meetings

Councillor Davidson sought clarification on whether the meetings should be hybrid, in person, or fully online as the wording in the meeting invitation is leaning towards it being an in person meeting with the hybrid option as a last resort.

In response Councillor Warren advised that the meetings were discussed at the first meeting of the Board and it was agreed that they would be hybrid.

Councillor Gatt advised that the Clerk would look at the wording of the invites going forward.



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**REPORT TO: GRAMPIAN VALUATION JOINT BOARD ON 26 JANUARY 2024**

**SUBJECT: INTERNAL AUDIT PLAN FOR 2024/25**

**BY: INTERNAL AUDITOR**

**1. REASON FOR REPORT**

- 1.1 This report advises the Board of the planned internal audit coverage of the Assessor's Service for the financial year ending 31 March 2024.

**2. RECOMMENDATION**

- 2.1 **That the Board considers the proposed internal audit coverage, seeks clarification on any points arising, and otherwise notes the report.**

**3. BACKGROUND**

- 3.1 In terms of the Public Sector Internal Audit Standards applicable to local government and joint boards, an internal audit plan is a requirement for each financial year. The plan takes account of risk and is presented to the Board to enable it to consider and comment on the proposed audit coverage.
- 3.2 It is recognised that whilst the Assessor's Service is subject to considerable operational challenges as a consequence of service demands, the costs of the service do not change materially from year to year, with funding predominantly met by requisition from the constituent authorities. The main expenditure continues to relate to staffing costs with other outlays covering annually recurring items including office rentals and service charges, ICT infrastructure and licencing, and postage outlays.
- 3.3 Additionally, as in prior years, the main financial systems of the Assessor's Service mirror those of the Moray Council hence audit assurances provided in terms of the controls within the Council systems can be relied upon as being applicable to financial systems relating to the Service. This mitigates the risks associated with the audit and influences the nature and extent of audit work required.

- 3.4 It is recognised the particular workload pressures within the Service regarding non-domestic rates reform and changes required to the electoral system introduced by the Elections Act 2022. In addition, it was also noted that the number of staff vacancies remains a particular concern within the Service. As such, the timing of the audit will be flexible and responsive to changing circumstances.
- 3.5 It is anticipated that the audit work proposed will provide the Assessor and the Treasurer with a 'complete' opinion on the adequacy and effectiveness of the internal control systems and procedures without any need for 'a limitation of scope' in the audit coverage. A 'limitation of scope' arises when Internal Audit is unable to draw on sufficient assurances to issue a 'complete' audit opinion in accordance with the Public Sector Internal Audit Standards. This opinion will inform the assurance statement relative to governance matters the Assessor prepares for inclusion in the Board's annual accounts.
- 3.6 In this context, it is expected that the work to be undertaken by Internal Audit in relation to the Service's activities will involve:
- Seeking confirmation that the Assessor continues to monitor and evaluate the principal risks facing their Service;
  - Analytical review of staff payroll costs and non pay expenditure for the current and prior years and review of any material variances, including assessment of procurement issues where applicable;
  - Verification of other sources of income to include government contributions in support of service delivery and developments;
  - Confirmation of the controls relative to collection and submission of changes to the valuation rolls and council tax lists to the constituent Authorities;
  - Review of the draft annual governance statement to ensure compliance with published best practice guidance;
  - Follow up of any prior year audit recommendations.
- 3.7 Completion of this work will provide the necessary coverage for internal audit purposes. The work is carried out independently of the external auditor for different but complementary purposes.

#### 4. **CONSULTATIONS**

- 4.1 The Assessor has been consulted in the preparation of this report.

#### 5. **CONCLUSION**

- 5.1 **Audit planning allows management to inform the audit activity to be undertaken and assists the internal audit team to schedule its work.**
- 5.2 **This report provides members of the Board with details of the proposed internal audit coverage which will be undertaken to provide independent assurance on the adequacy and effectiveness of the Service's control environment.**

Author of Report:  
Background Papers:  
Ref:DL/GVJB/26012

Dafydd Lewis, Internal Auditor  
Internal Audit files





**REPORT TO: GRAMPIAN VALUATION JOINT BOARD ON 26 JANUARY 2024**

**SUBJECT: REVENUE BUDGET MONITORING STATEMENT FOR THE PERIOD 1 APRIL TO 31 DECEMBER 2023**

**BY: TREASURER TO THE BOARD**

**1. REASON FOR REPORT**

- 1.1 To consider the Revenue Budget Monitoring Statement for the period 1 April to 31 December 2023.
- 1.2 To consider the Estimated Outturn position for the year 2023/24.

**2. RECOMMENDATION**

**2.1 It is recommended that the Board considers and notes:**

**(i) The Revenue Monitoring Statement for the period 1 April 2023 to 31 December 2023; and**

**(ii) The estimated outturn forecast for the year 2023/24.**

**3. CURRENT POSITION**

- 3.1 At its meeting on 27 January 2023, the Board agreed the Revenue Budget for 2023/24 (paragraph 4 of the Minute refers) be set at £5,210,000 and approved the requisitions to constituent authorities of £5,034,000, with £13,000 being funded from the Electoral reform reserve and £163,000 being funded from the earmarked NDR reserve.
- 3.2 **Appendix 1** shows the monitoring position to 31 December 2023 against the budget. It gives details of the 2023/24 Revenue Budget, actual expenditure to date and the variance of expenditure against budget to date. It also shows the estimated outturn and the estimated variance for the year. Alongside, the variance is further split into the core and NDR reform budgets.
- 3.3 Total net expenditure at 31 December 2023 is £3,396,000 which is an underspend against budget to date of £450,000.

3.4 There are currently 14 vacancies and recruitment is actively being carried out.

#### **4. YEAR TO DATE VARIANCES**

##### **Core Budget**

4.1 **Appendix 1** shows the actual to budget variances to 31 December 2023, and also how this variance is split between core budget and NDR reform budget. This section will first look at the core budget variances which has an underspend to date of £312,000.

4.2 There is £246,000 underspend against budget to date within employee costs for core staff. The variance arises from vacant posts mentioned above in paragraph 3.4.

4.3 There is an underspend on property costs of £2,000. This is mainly due to less being spent on repairs than had been anticipated had the move in Woodhill House taken place and a higher spend in rent due to the move not yet taking place.

4.4 There is an overspend of £14,000 within Transport Costs budgets due to mileage of canvassers.

4.5 Budgets within Supplies and Services are under by £39,000 with the main variance in Postages, ICT Maintenance and Printing costs; an overspend of £37,000 in Postages and an underspend of £66,000 in ICT Maintenance and an underspend of £10,000 in Printing & Stationery.

4.6 Support charges are processed at 31 March as part of the year end closedown.

4.7 An additional grant was received of £38,909 as part of the Electoral Integrity Programme New Burdens Funding. The purpose of the grant is to cover costs associated with Electoral Registration Officers. Specifically, it covers initial upfront Grant funding for online absent vote applications, postal and proxy voting requirements and overseas electors, and cost areas associated with staff processing, training and voting costs.

4.8 There are no other significant variances to report at this stage in the year.

##### **NDR Reform**

4.9 There is £431,000 budgeted this year for continuing the implementation of the NDR reforms following the Barclay review. £163,000 will be funded from the balance in the earmarked reserve with a further £268,000 included in the requisitions from authorities.

4.10 Of the NDR budget £394,000 is for staffing. Currently two Valuer posts and a Clerical Officer position remain vacant.

4.11 The remainder of the NDR budget is in Supplies & Services for ICT, subscriptions etc., but there has been no spend to date on these areas so far.

4.12 Any committed and unspent NDR Reform budget has been put to the earmarked reserve to be used to cover costs in future years. The NDR Reform Reserve balance currently sits at £472,000, and £163,000 of this has been included in the funding of 2023/24 expenditure. The Board will be kept up to date on the NDR Reform expenditure, and the requirement to utilise the reserve.

## 5. **ESTIMATED OUTTURN 2023/24**

5.1 **Appendix 2** shows the estimated outturn and variances split between the core and the NDR Reform budgets.

5.2 The revenue budget is currently expected to be underspent by the year end and at this halfway point in the year the estimated variance is an underspend of £543,000; £379,000 of core budget and £164,000 of NDR budget.

5.3 A substantial variance is due to ongoing vacancies within core and NDR budgets. The estimated outturn figures are based on the current establishment at the time of preparing this report rather than forecast filling any of the vacant posts, due to recruitment difficulties already mentioned. Managing the service with the current level of vacancies means that overtime may be required and a best estimate has been included in the estimated outturn figure.

5.4 A pay award for 2023/24 had been included in the budget at a 5% flat rate across all posts. The pay offer agreed between Cosla and the Scottish Government came in higher than this percentage but due to underspends created by vacancies the budget has been able to absorb the higher than anticipated increase. An overall underspend in employee costs is projected; £305,000 in core and £144,000 in NDR reform.

5.5 Property costs are estimating to be under budget by £19,000 this year. This is mainly due to credit notes of £34,000 that have been received for the service charge at Woodhill House in relation to the years ended 31 March 2021 and 31 March 2022. This has helped to offset the higher than budgeted rental charges that have been incurred due to the delay in moving to the new office space in Woodhill House. The delay is due to commitments from other parties involved in the move within Woodhill House to be confirmed but this is expected by the end of the year, so there should be further progress on this in Q4 of 2023/24. The relocation will create budget savings when settled. The Banff office has recently moved its contracts for gas and electricity to come under the Moray Council contracts and this should help control costs going forward.

5.6 Staff transport costs are forecast to be slightly over budget by £11,000 in total.

5.7 Supplies and services are forecast to be over budget by £16,000 in total. The IT maintenance and support budget this year includes components over and above the routine core ICT budget; including one-off start up costs while the service move to a shared service with Aberdeenshire Council. This budget has been carried forward from last year as the move is still to fully take place.

An underspend of £22,000 has been forecast in ICT maintenance and support for both Core and NDR budgets as hardware costs had been forecast for new employees but as mentioned in previous sections of this report recruitment still proves to be challenging so costs of this nature have not and are not expected to be incurred. Reference books are forecast to be over budget by £7,000, this includes Armour for valuation for rating and the BCIS subscriptions along with Register of Scotland and Westlaw costs. Postage & ER Printing costs are forecast to be over budget by £32,000 due to price increases. Forecast variances in supplies and services have been identified in the Appendix.

- 5.8 Income from sales of electoral registers occur in the second half of the year, when the register has been published. The outturn has been estimated at budget level.
- 5.9 Of the £431,000 NDR Reform budget this year, £163,000 was budgeted to be funded from the earmarked reserve with £268,000 requisitioned from authorities. From the estimated outturn figures, it looks as if the reserve won't be needed this year, and the projected underspend would also go to the earmarked reserve, bringing the balance to £473,000.
- 5.10 It is not expected that use of the General Fund will be needed in 2023/24.

### **New Burdens Funding**

- 5.11 In 2022/23, all Electoral Registration Officers and Returning Officers were advised by letter of New Burdens funding being provided for the introduction of the Electoral Integrity Programme (EIP) from May 2023 across the UK. The EIP falls under the new Elections Act 2022 which contains measures such as introducing the requirement to show ID at polling stations, improving the accessibility of elections to make it easier for people with disabilities to vote, and bringing in changes to postal and proxy voting.
- 5.12 The funding will provide local authorities and Valuation Joint Boards the resources to deliver the changes required to cover additional staff, training and equipment costs. £13,000 was received in 2022/23 and a further £14,000 in 2023/24 specifically for this. £13,000 has been carried forward into 2023/24.
- 5.13 As mentioned in para 4.7, £38,909 has also been received in 2023/24 towards expenditure incurred through the implementation of the Elections Act 2022.

## **6. CONCLUSION**

- 6.1 The total net expenditure as at 30 September 2023 is £3,396,000 giving an underspend against budget to date of £450,000; £312,000 in core budgets and £138,000 in NDR Reform budgets.
- 6.2 The estimated outturn is an underspend of £543,000. Of this, £379,000 is a variance from the core budget which would be returned to authorities, and £164,000 from the NDR Reform budget, with £1,000 requisitioned from the authorities going to the NDR Reform earmarked reserve.

6.3 The Assessor and his Senior Management Team closely monitor and control budgets in order to keep within agreed levels and generate savings wherever possible throughout the year.

Author of Report: Susan Alexander, Accountant.  
Background papers: Held within Accountancy Section, Moray Council  
Date: 12 January 2024



GRAMPIAN VALUATION JOINT BOARD REVENUE MONITORING STATEMENT  
FOR PERIOD 1 APRIL TO 31 DECEMBER 2023

APPENDIX 1

Line No.							Breakdown of Actual Variance			
	Total Budget 2023/24	Budget to Date 2023/24	Actual 31-Dec-23	Variance 31-Dec-23	Estimated Outturn 2023/24	Estimated Variance 2023/24	Core Budget Variance 31/12/2023	NDR Budget Variance 31/12/2023	Total Variance 31/12/2023	
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	
<b>Employee Costs</b>										
1	Salaries	3,038	2,279	2,015	264	2,714	324	180	84	264
2	National Insurance	319	239	207	32	285	34	24	8	32
3	Superannuation	584	438	386	52	513	71	36	16	52
4	Additional Pensions	24	18	15	3	24	-	3	-	3
5	Other Employee Costs	7	6	6	-	7	-	-	-	-
6	Training	33	16	9	7	13	20	3	4	7
	<b>Total Employee Costs</b>	<b>4,005</b>	<b>2,996</b>	<b>2,638</b>	<b>358</b>	<b>3,556</b>	<b>449</b>	<b>246</b>	<b>112</b>	<b>358</b>
<b>Property Costs</b>										
7	Accommodation Charges	299	239	252	(13)	290	9	(13)	-	(13)
8	Repairs and Maintenance	23	17	2	15	8	15	15	-	15
9	Energy Costs	15	11	11	-	19	(4)	-	-	-
10	Cleaning	4	3	3	-	5	(1)	-	-	-
	<b>Total Property Costs</b>	<b>341</b>	<b>270</b>	<b>268</b>	<b>2</b>	<b>322</b>	<b>19</b>	<b>2</b>	<b>-</b>	<b>2</b>
<b>Transport Costs</b>										
11	Staff Travel and Subsistence	45	34	46	(12)	56	(11)	(14)	2	(12)
	<b>Total Transport Costs</b>	<b>45</b>	<b>34</b>	<b>46</b>	<b>(12)</b>	<b>56</b>	<b>(11)</b>	<b>(14)</b>	<b>2</b>	<b>(12)</b>
<b>Supplies &amp; Services</b>										
12	Equipment, Furniture & Materials	9	7	6	1	9	-	-	1	1
13	PPE	1	1	-	1	1	-	1	-	1
14	Reference Books	9	9	13	(4)	16	(7)	(4)	-	(4)
15	Printing & Stationery	18	14	4	10	16	2	10	-	10
16	Postages & ER Printing	330	248	285	(37)	362	(32)	(37)	-	(37)
17	Telephones	7	5	7	(2)	8	(1)	(2)	-	(2)
18	Advertising	1	1	1	-	1	-	-	-	-
19	IT Maintenance & Support	338	253	174	79	316	22	66	13	79
20	Valuation Appeals	30	-	-	-	30	-	-	-	-
21	Members' Allowances	4	-	-	-	4	-	-	-	-
22	Fees, Charges & Subs	8	6	1	5	6	2	2	3	5
23	Specialist Services	29	22	12	10	29	-	3	7	10
24	Conference Fees & Subsistence	2	2	-	2	2	-	2	-	2
25	Other Supplies & Services	4	3	5	(2)	6	(2)	(2)	-	(2)
	<b>Total Supplies &amp; Services</b>	<b>790</b>	<b>571</b>	<b>508</b>	<b>63</b>	<b>806</b>	<b>(16)</b>	<b>39</b>	<b>24</b>	<b>63</b>
<b>Support Services</b>										
26	Lead Authority Charge	62	-	-	-	65	(3)	-	-	-
	<b>Total Support Services</b>	<b>62</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>65</b>	<b>(3)</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Gross Expenditure</b>	<b>5,243</b>	<b>3,871</b>	<b>3,460</b>	<b>411</b>	<b>4,805</b>	<b>438</b>	<b>273</b>	<b>138</b>	<b>411</b>
<b>Income</b>										
27	Sales and Other Income	(15)	(11)	(11)	-	(15)	-	-	-	-
28	Government Grant	(14)	(14)	(53)	39	(53)	39	39	-	39
29	Interest on Revenue balances	(4)	-	-	-	(70)	66	-	-	-
	<b>Total Income</b>	<b>(33)</b>	<b>(25)</b>	<b>(64)</b>	<b>39</b>	<b>(138)</b>	<b>105</b>	<b>39</b>	<b>-</b>	<b>39</b>
	<b>30 Net Expenditure</b>	<b>5,210</b>	<b>3,846</b>	<b>3,396</b>	<b>450</b>	<b>4,667</b>	<b>543</b>	<b>312</b>	<b>138</b>	<b>450</b>
<b>Funded from Reserves</b>										
31	NDR Reform	(163)	-	-	-	-	(163)	-	-	-
32	Electoral Reform	(13)	-	-	-	(13)	-	-	-	-
	<b>Total Funded from Reserves</b>	<b>(176)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(13)</b>	<b>(163)</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>33 Requisitions</b>	<b>(5,034)</b>	<b>(3,776)</b>	<b>(3,776)</b>	<b>-</b>	<b>(5,034)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>33 (Surplus)/Deficit for Year</b>	<b>-</b>	<b>70</b>	<b>(380)</b>	<b>450</b>	<b>(380)</b>	<b>380</b>	<b>312</b>	<b>138</b>	<b>450</b>



GRAMPIAN VALUATION JOINT BOARD BUDGET  
FOR PERIOD 1 APRIL TO 31 DECEMBER 2023

APPENDIX 2

Line No.	Total Budget 2023/24	Core Budget				NDR Reform Budget				
		Budget 2023/24	Actual 31-Dec-23	Estimated Outturn 2023/24	Estimated Variance 2023/24	Budget 2023/24	Actual 31-Dec-23	Estimated Outturn 2023/24	Estimated Variance 2023/24	
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000		
<b>Employee Costs</b>										
1	Salaries	3,038	2,738	1,874	2,523	215	300	141	191	109
2	National Insurance	319	290	193	265	25	29	14	20	9
3	Superannuation	584	526	359	476	50	58	27	37	21
4	Additional Pensions	24	24	15	24	-	-	-	-	-
5	Other Employee Costs	7	7	6	7	-	-	-	-	-
6	Training	33	26	9	11	15	7	-	2	5
	<b>Total Employee Costs</b>	<b>4,005</b>	<b>3,611</b>	<b>2,456</b>	<b>3,306</b>	<b>305</b>	<b>394</b>	<b>182</b>	<b>250</b>	<b>144</b>
<b>Property Costs</b>										
7	Accommodation Charges	299	299	Item 5.	252	290	-	-	-	-
8	Repairs and Maintenance	23	23		2	8	-	-	-	-
9	Energy Costs	15	15		11	19	-	-	-	-
10	Cleaning	4	4		3	5	-	-	-	-
	<b>Total Property Costs</b>	<b>341</b>	<b>341</b>	<b>268</b>	<b>322</b>	<b>19</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transport Costs</b>										
11	Staff Travel and Subsistence	45	40	44	53	(13)	5	2	3	2
	<b>Total Transport Costs</b>	<b>45</b>	<b>40</b>	<b>44</b>	<b>53</b>	<b>(13)</b>	<b>5</b>	<b>2</b>	<b>3</b>	<b>2</b>
<b>Supplies &amp; Services</b>										
12	Equipment, Furniture & Materials	9	8	6	8	-	1	-	1	-
13	PPE	1	1	-	1	-	-	-	-	-
14	Reference Books	9	9	13	16	(7)	-	-	-	-
15	Printing & Stationery	18	18	4	16	2	-	-	-	-
16	Postages & ER Printing	330	330	285	362	(32)	-	-	-	-
17	Telephones	7	7	7	8	(1)	-	-	-	-
18	Advertising	1	1	1	1	-	-	-	-	-
19	IT Maintenance & Support	338	320	174	314	6	18	-	2	16
20	Valuation Appeals	30	30	-	30	-	-	-	-	-
21	Members' Allowances	4	4	-	4	-	-	-	-	-
22	Fees, Charges & Subs	8	4	1	4	-	4	-	2	2
23	Specialist Services	29	20	12	20	-	9	-	9	-
24	Conference Fees & Subsistence	2	2	-	2	-	-	-	-	-
25	Other Supplies & Services	4	4	5	6	(2)	-	-	-	-
	<b>Total Supplies &amp; Services</b>	<b>790</b>	<b>758</b>	<b>508</b>	<b>792</b>	<b>(34)</b>	<b>32</b>	<b>-</b>	<b>14</b>	<b>18</b>
<b>Support Services</b>										
25	Lead Authority Charge	62	62	-	65	(3)	-	-	-	-
	<b>Total Support Services</b>	<b>62</b>	<b>62</b>	<b>-</b>	<b>65</b>	<b>(3)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Gross Expenditure</b>	<b>5,243</b>	<b>4,812</b>	<b>3,276</b>	<b>4,538</b>	<b>274</b>	<b>431</b>	<b>184</b>	<b>267</b>	<b>164</b>
<b>Income</b>										
26	Sales and Other Income	(15)	(15)	(11)	(15)	0	0	0	0	0
27	Government Grant and recharges	(14)	(14)	(53)	(53)	39	0	0	0	0
28	Interest on Revenue balances	(4)	(4)	0	(70)	66	0	0	0	0
	<b>Total Income</b>	<b>(33)</b>	<b>(33)</b>	<b>(64)</b>	<b>(138)</b>	<b>105</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
29	<b>Net Expenditure</b>	<b>5,210</b>	<b>4,779</b>	<b>3,212</b>	<b>4,400</b>	<b>379</b>	<b>431</b>	<b>184</b>	<b>267</b>	<b>164</b>
<b>Funded from Reserves</b>										
31	NDR Reform	(163)	0	0	0	0	(163)	0	0	(163)
32	Electoral Reform	(13)	(13)	0	(13)	0	-	-	-	-
32	<b>Requisitions</b>	<b>(5,034)</b>	<b>(4,766)</b>	<b>(3,575)</b>	<b>(4,766)</b>	<b>0</b>	<b>(268)</b>	<b>(201)</b>	<b>(268)</b>	<b>0</b>
33	<b>(Surplus)/Deficit for Year</b>	<b>0</b>	<b>0</b>	<b>(363)</b>	<b>(379)</b>	<b>379</b>	<b>0</b>	<b>(17)</b>	<b>(1)</b>	<b>1</b>





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**REPORT TO: GRAMPIAN VALUATION JOINT BOARD ON 26 JANUARY 2024**

**SUBJECT: FINANCIAL PLANNING FOR 2024/25 AND FUTURE YEARS**

**BY: TREASURER TO THE BOARD**

**1. REASON FOR REPORT**

**1.1** To consider the budgets that will form the three year Revenue Budget from 2024/25 onwards, and to discuss the operational issues facing the Assessor & Electoral Registration Officer (ERO) in the medium to long term.

**2. RECOMMENDATIONS**

**2.1** It is recommended that the Board considers and:

- (i) Approves the budget for 2024/25**
- (ii) Notes the current indicative budget for 2025/26 onwards and that this will be further adjusted during the preparation of the Revenue Budget for 2025/26;**
- (iii) Notes Various scenarios which could impact on the revenue budget and the range of potential assumptions and risks; and**
- (iv) Notes Operational issues facing the service**

**3. BACKGROUND**

**3.1** The main issues for the Assessor's service to be addressed in setting the budget are:

- Financial uncertainty in key areas, particularly salaries and accommodation
- Level of staff turnover/challenges in recruiting and retaining staff
- Implementation of NDR reform
- Implementation of changes brought in by Elections Act

- 3.2 At the Board meeting on 3 November 2023 (paragraph 8 of the Minute refers), the Board were presented with a draft three year budget for discussion. The report included the NDR reform budget, identified separately in the appendix, and outlined various scenarios for the pay award, with the mid-point 5% built into the indicative budget. Other areas for discussion included accommodation costs and in particular the move to a new office suite within Woodhill House. IT support services were also presented, with possible savings reflected in 2024/25. This report will bring the Board up to date on matters arising since the last meeting, and amend the proposed budget as required.

#### **4. CURRENT POSITION**

- 4.1 The Revenue Monitoring report to 31 December 2023, in a separate report to this Board meeting, discusses the reasons for variances that are having an effect on the service. There is a high level of uncertainty regarding key variables in the budget, including accommodation plans, and these issues will be considered and built into financial planning over the coming months. They are discussed in more detail below.

#### **5. BUDGET PROPOSALS 2024/25**

- 5.1 **Appendix 1** shows the current indicative core budget for each of the three years ahead. Funding to cover the cost of implementing NDR Reform is included within the local government settlement, and these have been shown in **Appendix 1**, alongside the core budget, to distinguish between movements in the current core budget.

##### Salaries and Recruitment

- 5.2 Salaries and employers' on-costs make up approximately 77% of the net expenditure budget of the service. The service is reliant on recruiting and retaining professional staff in order to carry out its statutory functions. However, it has regularly been reported in the budget monitoring reports to the Board that the recruitment of staff is a difficulty for the service, and is believed to be a common problem in both the public and private sector.
- 5.3 The budget for 2024/25 includes a 10% recruitment and vacancy adjustment in the budget, to incorporate an average level of vacancies and the interval that arises between filling posts. There is a risk associated with this concept, however, as the service aims to have a full staffing complement.
- 5.4 The recently agreed pay award for 2023/24 has been built-in to the starting point for the 2024/25 staffing budget. At the end of November the North East of Scotland Pension Fund advised that the pension fund is currently overfunded and in order to bring this surplus down, employer contributions will be reduced from 19.3% to 10.1% for the next 3 years when the next actuarial review is due. This has been factored in to the staffing budget from 2024/25.

5.5 The year on year impact of a range of possible pay awards is shown in the table below. These figures are for all establishment core posts only, excluding the NDR posts, as these would be funded from the earmarked reserve. The figures used include employers' on-costs (National Insurance and Superannuation), take account of any salary increments due and are before any vacancy factor has been deducted. Per the table, a 2% pay award has an impact of around £85,000-£90,000 in salary costs in each of the next three years, a 3% pay award increases the budgeted staff costs between £127,000 and £130,000, and a 5% pay award ranges from £204,000 to £217,000 increase per annum. The mid point assumption of 3% has been included in the indicative budget presented in **Appendix 1**.

Scenario	Impact on 2024/25 budget £000	Impact on 2025/26 budget £000	Impact on 2026/27 budget £000
2% pay award	90	90	85
3% pay award	128	130	127
5% pay award	204	213	217

5.6 A vacancy factor has been applied to the Valuation Board's staffing budget over recent years as it takes into account the variances caused by factors such as short and long term vacancies, and employing staff on lower salary scale points than are budgeted for. The level of vacancy factor is considered each year when planning the budget to take into account the current staffing situation, vacancies etc. as well as likelihood of successful recruitment.

5.7 As reported in the revenue monitoring report to this meeting, there are currently 14 vacancies. Recruitment is ongoing for various levels of post and the difficulties experienced in recruiting at qualified Valuer level is being addressed. One path that has been explored to fill the vacancies is where Technicians can transfer to Valuer position via a RICS accredited course at Napier University which is fully funded on an apprenticeship scheme at no cost to both the employer and employee. One member of staff started this course in September 2023 and at least one other is likely to do so in 2024. Given this, it is proposed to maintain the vacancy factor at 10%; the equivalent of £410,000 of the 2024/25 gross staffing budget. The vacancy factor is included in the proposed budgets in the appendix.

#### Accommodation

5.8 Mentioned in the budget monitoring report to this Board, the move to a new office suite within Woodhill House has been delayed. The 2023/24 budget had included part year savings for the new office accommodation, in anticipation of the move taking place in 2023/24. At the time of writing, no update has been received from Aberdeenshire Council on the expected date a move would take place but it is anticipated there should be progress on this in the next few months and so a partial year saving of £34,500 has been forecast for 2024/25. The indicative terms are higher than had been advised during early discussions with Aberdeenshire Council but still results in an estimated saving

of £46,000 for the next 3 years, with the current lease expiring on 31 March 2027.

### IT and procurement

- 5.9 The Board now has a Service Level Agreement where Aberdeenshire provide ongoing IT support services. The vacant IT Manager post was removed from the establishment in 2022/23 as a result of the change. They have moved to a shared IT service using, where possible, existing Aberdeenshire infrastructure and initial costings provided to the board for start-up costs was around £45,750 of which around £35,000 has still to be incurred. It is anticipated that the transition to Aberdeenshire infrastructure will finalise during Q2 2024/25.
- 5.10 Until the network and infrastructure are moved wholly over to Aberdeenshire, the Assessor will need to keep paying some of the outsourced costs. The financial implications are shown in the table below.

	<b>2023/24 £000</b>
System Costs (annual cost)	80,000
Startup Costs (one off cost)	35,000

- 5.11 If all goes to plan, potential savings within ICT will then be realised. These figures are therefore reflected in the 2024/25 budget in the Appendix, as a reduction in the budget of £118,000.

### Other Costs and Savings

- 5.12 Staff travel costs arise from staff travelling to site inspections and canvassers' mileage. The proposed budget has been increased by £5,000 from 2023/24 based on current year to date spend and actual spend in 2022/23.
- 5.13 The service has a minimal budget for furniture and equipment. There may be the requirement to replace furniture in the relocated offices in Woodhill House, which is not currently budgeted for.
- 5.14 Printing and Stationery budgets were reduced in 2023/24 and generating a saving of £16,000 and it is proposed to keep the budget at this level going forward.
- 5.15 Postages and Electoral Registration Printing budgets have been increased by 20% in 2024/25 due to expected price increases.
- 5.16 Although some of the functions of the Valuations Appeals Committee (VAC) have moved over to the Scottish Courts and Tribunals Service the £30,000 remains a budget for costs e.g. Counsel and solicitor fees will still be required.

### New Burdens Funding

- 5.17 As discussed in the revenue monitoring report to this meeting, there is funding being given to local authorities and Valuation Joint Boards for the introduction of the Electoral Integrity Programme (EIP) from May 2023 across the UK, in order to meet the requirements of the Elections Act 2022. New measures are required such as introducing the requirement to show ID at polling stations, improving the accessibility of elections to make it easier for people with disabilities to vote, and bringing in changes to postal and proxy voting.
- 5.18 The level of funding and expected costs are unknown on a year to year basis and therefore not included in the future year's budgets.

### NDR Reform

- 5.19 The NDR Reform budget for 2023/24 was the amount expected included within the local government settlement plus committed amounts carried forward from previous years that was to be funded from the earmarked reserves.
- 5.20 The total funding allocated to the three authorities in 2023/24 is £268,000 (Aberdeen City £104,000, Aberdeenshire £120,000, Moray £44,000) and this, along with £163,000 from the NDR Reform reserve is the budget.
- 5.21 The current balance on the earmarked NDR reserve is £472,000 with a forecast underspend in 2023/24 of £164,000, of which £1,000 would be transferred to the reserve, bringing the balance to £473,000.
- 5.22 The budget for 2024/25 onwards is the originally planned budget for the year included within the local government settlement.

### Reserves

- 5.23 It is not expected that the use of reserves will be required to balance spend in 2024/25 and reserves at 31 March 2024 will remain at the maximum approved level of £239,000, after transferring the estimated surplus from 2023/24. At its meeting on 3 March 2020 the Board approved that a minimum general reserve of 2.5% of estimated annual net expenditure would be maintained. Based on the proposed 2023/24 estimated net expenditure of £4,779,000, this equates to a minimum general reserve of £119,000. The Board therefore has flexibility to use up to £120,000 to cushion the impact of inflation on its budget for 2024/25.

### Risks

- 5.24 Various financial risks have been identified throughout the report and are summarised here for ease of reference. Many of the budget savings are dependent on external factors and phasing them into the proposed budget

has associated risks. It should be noted that the total risk identified exceeds the maximum general reserve permitted to be held.

<b>Risk</b>	<b>Para ref</b>	<b>Potential impact £000s</b>
Insufficient allowance for pay award (3% to 5% including oncosts)	5.5	76
Above average vacancy factor (5% to 10%)	5.6	193
Woodhill House relocation doesn't go ahead	5.9	35
ICT savings (realised in 2024/25)	5.11	118
<b>Total</b>		<b>422</b>

5.25 There are also risks arising from changing service requirements, which can also affect the financial requirements of the service.

5.26 The proposed 2024/25 Revenue Budget is shown in the Appendix. The proposed net expenditure budget is a decrease of £32,000 from 2023/24, of which £25,000 is an decrease in the core budget, and a decrease of £7,000 in NDR Reform budget. After use of ear-marked reserves, the total net decrease in requisitions is £12,000 and is summarised below, separated into core budgets that are controlled by the Board, and the budget for the NDR Reform requirements.

<b>Budget movements 2024/25</b>	<b>£000s</b>
<b>Impact on core budget</b>	
<u>Increases</u>	
Staffing budget – 3% pay award, increments, travel	164
Staffing budget – Vacancy management	10
Property Costs – inc. Woodhill House relocation savings	10
Repairs and Maintenance, cleaning	5
Reference books	4
Lead Authority Charge	3
Electoral Reform Grants reserves	65
Postages & ER Printing	104
Telephone	3
Specialist Services	1
<u>Decreases</u>	
Staffing budget – Vacancy management	
Staffing budget – Superannuation	(263)
IT Maintenance and Support	(118)
<b>Net decrease in core budget</b>	<b>12</b>

NDR reform – decrease in staffing and travel costs	7
NDR reform use of ear-marked reserve	(7)
<b>Total decrease in requisitions from 2023/24 to 2024/25</b>	<b>12</b>

## 6 REQUISITIONS

- 6.1 The table below shows the requisition for each constituent authority, in order to fund the Board’s revenue budget for 2024/25 of £5,022,000.
- 6.2 The constituent authorities have previously agreed that expenditure by the Board should be apportioned between authorities pro rata to the population figures for each council. The population figures used are the latest published by the National Records of Scotland in their Mid-Year Population Estimates, for mid-2021.
- 6.3 The proposed requisitions of £5,022,000 are a decrease in the 2023/24 requisitions by £12,000 in total.

	Population	Requisition %	Proposed Requisition 2024/25 £	Requisition 2023/24 £	Decrease on 2023/24 Requisition %
Aberdeen City	227,430	38.77	1,947,280	1,951,959	0.24
Aberdeenshire	262,690	44.79	2,249,178	2,254,585	0.24
Moray	96,410	16.44	825,542	827,456	0.23
<b>Total</b>	<b>586,530</b>	<b>100.00</b>	<b>5,022,000</b>	<b>5,034,000</b>	<b>0.24</b>

## 7 CONCLUSION

- 7.1 **Preparing the three year Revenue Budget has been a challenging task, trying to balance the increasing demands made upon the service against the financial constraints imposed on the public sector.**
- 7.2 **The Assessor has proposed savings and efficiencies where possible and has maintained the vacancy management factor within the core staffing budget. Senior Management will continue to look for efficiencies and savings in the budget.**

**7.3 There is potential to use general reserves to cushion the impact of increased budgets, where these cannot be covered by savings. However, this should be balanced against the potential risks to the Board identified in this report.**

Author of Report: Susan Alexander  
Background papers: Held within Accountancy Section, Moray Council  
Ref:

GRAMPIAN VALUATION JOINT BOARD BUDGET

APPENDIX 1

Line No.	2023-24 Core Budget	2023-24 NDR Budget	2024-25 Core Budget Proposed	2024-25 NDR Budget Proposed	2025-26 Core Budget Proposed	2025-26 NDR Budget Proposed	2026-27 Core Budget Proposed	2026-27 NDR Budget Proposed	
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	
<b><u>Employee Costs</u></b>									
1	Salaries	2,738	300	2,866	315	2,945	328	3,039	339
2	National Insurance	290	29	305	33	318	34	331	36
3	Superannuation	526	58	288	32	298	33	307	34
4	Additional Pensions	24	-	25	-	25	-	25	-
5	Other Employee Costs	7	-	7	-	7	-	7	-
6	Training	26	7	64	7	13	7	13	7
	<b>Total Employee Costs</b>	<b>3,611</b>	<b>394</b>	<b>3,555</b>	<b>387</b>	<b>3,606</b>	<b>402</b>	<b>3,722</b>	<b>416</b>
<b><u>Property Costs</u></b>									
7	Accommodation Charges	299	-	309	-	300	-	300	-
8	Repairs and Maintenance	23	-	27	-	8	-	9	-
9	Energy Costs	15	-	15	-	15	-	15	-
10	Cleaning	4	-	5	-	5	-	5	-
	<b>Total Property Costs</b>	<b>341</b>	<b>-</b>	<b>356</b>	<b>-</b>	<b>328</b>	<b>-</b>	<b>329</b>	<b>-</b>
<b><u>Transport Costs</u></b>									
11	Staff Travel and Subsistence	40	5	45	5	45	5	45	5
	<b>Total Transport Costs</b>	<b>40</b>	<b>5</b>	<b>45</b>	<b>5</b>	<b>45</b>	<b>5</b>	<b>45</b>	<b>5</b>
<b><u>Supplies &amp; Services</u></b>									
12	Equipment, Furniture & Materials	8	1	8	1	8	1	8	1
13	Protective Clothing	1	-	1	-	1	-	1	-
14	Text & Reference Books	9	-	13	-	13	-	14	-
15	Printing & Stationery	18	-	18	-	18	-	18	-
16	Postages & ER Printing	330	-	434	-	434	-	434	-
17	Telephones	7	-	10	-	10	-	10	-
18	Advertising	1	-	1	-	1	-	1	-

19	IT Maintenance & Support	320	18	202	18	175	18	180	18
20	Valuation Appeals	30	-	30	-	30	-	30	-
21	Members Allowances	4	-	4	-	4	-	4	-
22	Fees, Charges & Subs	4	4	4	4	4	4	4	4
23	Specialist Services	20	9	21	9	21	9	21	9
24	Conference Fees and Subsistence	2	-	2	-	2	-	2	-
25	Other Supplies & Services	4	-	4	-	4	-	4	-
	<b>Total Supplies &amp; Services</b>	<b>758</b>	<b>32</b>	<b>752</b>	<b>32</b>	<b>725</b>	<b>32</b>	<b>731</b>	<b>32</b>
	<b>Support Services</b>								
26	Lead Authority Charge	62	-	65	-	65	-	65	-
	<b>Total Support Services</b>	<b>62</b>	<b>-</b>	<b>65</b>	<b>-</b>	<b>65</b>	<b>-</b>	<b>65</b>	<b>-</b>
	<b>Gross Expenditure</b>	<b>4,812</b>	<b>431</b>	<b>4,773</b>	<b>424</b>	<b>4,769</b>	<b>439</b>	<b>4,892</b>	<b>453</b>
	<b>Income</b>								
27	Sales and Other Income	(15)	-	(15)	-	(15)	-	(15)	-
28	Government Grants	(14)	-	-	-	-	-	-	-
29	Interest on Revenue balances	(4)	-	(4)	-	(4)	-	(4)	-
	<b>Total Income</b>	<b>(33)</b>	<b>-</b>	<b>(19)</b>	<b>-</b>	<b>(19)</b>	<b>-</b>	<b>(19)</b>	<b>-</b>
<b>30</b>	<b>Net Expenditure</b>	<b>4,779</b>	<b>431</b>	<b>4,754</b>	<b>424</b>	<b>4,750</b>	<b>439</b>	<b>4,873</b>	<b>453</b>
	<b>Funded from Reserves</b>								
31	NDR Reform	-	(163)	-	(156)	-	(171)	-	(185)
32	Electoral Reform	(13)	-	(65)	-	-	-	-	-
<b>33</b>	<b>Requisitions</b>	<b>(4,766)</b>	<b>-</b>	<b>(4,754)</b>	<b>-</b>	<b>(4,750)</b>	<b>-</b>	<b>(4,873)</b>	<b>-</b>
<b>34</b>	<b>NDR Requisitions</b>	<b>-</b>	<b>(268)</b>	<b>-</b>	<b>(268)</b>	<b>-</b>	<b>(268)</b>	<b>-</b>	<b>(268)</b>
<b>35</b>	<b>(Surplus)/Deficit for Year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



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**REPORT TO: Grampian Valuation Joint Board on 26 January 2024**

**SUBJECT: Electoral Registration**

**BY: The Principal Admin Officer**

**1. REASON FOR REPORT**

1.1 To update the Board on current developments in electoral registration.

**2. RECOMMENDATION**

**2.1 It is recommended that the Board consider and note the content of this report.**

**3. BACKGROUND**

3.1 The annual canvass concluded on 30 November 2023 and revised registers were published on 1 December 2023

3.2 Major changes to the rules for registration of overseas electors, as introduced by the Elections Act 2022 came into effect on 16 January 2024.

3.3 Liaison with Returning Officers (RO) and election teams from the 3 constituent authorities.

3.4 Considering reports from Aberdeen City and Aberdeenshire election teams in relation to the statutory review of polling districts and polling places.

3.5 Completion of the UK Parliamentary constituency boundary changes and progress of the Scottish Parliamentary constituency boundary changes.

3.6 Annual signature refresh (for devolved elections) and reserved proxy write out.

**4. ELECTORAL REGISTRATION UPDATE**

**4.1 Annual Canvas 2023**

4.2 The annual canvass concluded on 30 November 2023, with all the required follow up activity being completed prior to that date.

- 4.3 The overall canvass model was the same as in recent years, the exception being the use of e-comms sent to matched properties, which achieved a response rate of 29% and resulted in savings in printing and postage costs.
- 4.4 The overall response rate from unmatched properties at 61.5% was little changed from previous years and again required significant resourcing to carry out over 50,000 house visits and just under 5,000 telephone canvass contact attempts.
- 4.5 Revised registers were published on 1 December 2023 and promptly distributed to those individuals and organisations who are entitled to receive them “on publication”. Further work was then carried out to distribute “on request” copies, with current UK Parliament members provided with registers covering their existing constituency, while other recipients received copies based on the new boundaries. The usual requests to purchase the register made by credit reference agencies and the Scottish Courts and Tribunals service were processed.
- 4.6 Arrangements have been made for the printing of paper copies of the register for distribution to local and national libraries.
- 4.7 A summary of the current number of local government electors and postal voters is shown below along with the two previous years:

	<b>1 December 2021</b>	<b>1 December 2022</b>	<b>1 December 2023</b>
<b>Number of electors</b>	448,607	448,915	452,084
<b>Number of postal voters</b>	119,213	119,691	117,258

- 4.8 The Elections Act 2022
- 4.9 The Elections Act 2022 introduces the UK Government’s manifesto commitments on electoral integrity and the wider democratic system. The Department for Levelling Up, Housing and Communities (DLUHC) has responsibility for the Electoral Integrity Programme (EIP) which will deliver the provisions within the Act.
- 4.10 The Business Change Network (BCN) is overseen by the Business Change Team (BCT) within DLUHC. The BCN enables two way flow of information between local authorities and the BCT through Regional Leads and Change agents.
- 4.11 Following the introduction of the Online Absent Vote application (OAVA) public facing service on 31 October 2023, along with the live launch of the corresponding ERO processing portal (EROP), the level of uptake has been relatively low.
- 4.12 The introduction of the OAVA was a “soft launch” and has therefore alleviated some of the anxiety around the introduction of the new rules, with staff having time to provide clear explanations to a limited number of contacts and build their confidence levels.

- 4.13 As previously reported, there were significant concerns raised by senior electoral administrators regarding the readiness of the public facing application site (OAVA) as well as the functionality provided to administrators through the ERO Portal (EROP) which allows staff to process applications. There have already been improvements introduced to the processing portal and a Digital Roadmap has been circulated to electoral administrators as part of the ongoing work of the EIP.
- 4.14 Further improvements to the OAVA site have been requested, in particular to allow a user journey for an elector in Scotland to apply for their reserved postal vote on line and also request a form to apply for the devolved postal vote.
- 4.15 With effect from 16 January 2024, the public facing Register to Vote site has been amended to allow British citizens who have been living overseas for more than 15 years to apply to register to vote at UK Parliamentary elections.
- 4.16 Overseas applications received through the Register to Vote site become available for processing in the EROP site in a similar way to the online postal and proxy applications.
- 4.17 In contrast to the launch of OAVA, the extension of the overseas franchise has seen an immediate and significant level of response in terms of applications, with 70 applications received by the Grampian ERO within the first 36 hours of launch.
- 4.18 This level of response may have been prompted by publicity on mainstream media <https://www.bbc.co.uk/news/uk-politics-67993306> .
- 4.19 Any significant surge in applications will present challenges for staff processing them in both the EROP and in our Electoral Management System (EMS) as these are new and unfamiliar tasks. However, we would certainly prefer that any elector who wishes to apply, whether they are renewing a previous overseas declaration which has lapsed, or are registering for the first time, do so at the earliest possible time. This will ensure that their registration and any accompanying absent vote will be in place well in advance of the next general election.
- 4.20 Working with Returning Officers and Election Teams
- 4.21 The importance of building and maintaining strong working relationships with the Returning Officers (RO) and their election teams is fundamental to the successful delivery of elections. Discussions were held with election teams in 2023, mainly in relation to the UK constituency boundary changes but also in relation to the forthcoming UK general election and possible impacts of the Elections Act 2022
- 4.22 A meeting with all three ROs and their teams is scheduled for 24 January to look in detail at the challenges and risks associated with the delivery of the UK parliamentary general election and in particular any specific concerns and risks that the ROs have and how the ERO and RO teams can address and mitigate them. Any concerns that are unique to one RO will be discussed at

separate meetings with that particular RO. As is the case for any electoral event, regular contact and communication will continue in the run up to and throughout the election period.

#### 4.23 Statutory Review of Polling Districts and Polling Places

4.24 As specified in the Electoral Registration and Administration Act 2013, the next compulsory review of polling districts and polling places must take place between 1 October 2023 and 31 January 2025.

4.25 We were asked to comment on draft proposals by both Aberdeen City and Aberdeenshire council election teams and would expect a similar request from Moray Council in due course.

#### 4.26 Boundary Changes

4.27 Prior to publication of the revised register on 1 December we completed the project to apply the new UK Constituency boundary changes within the Eros system. This project had the added complication of having to retain a separate breakdown of polling districts based on the current boundaries in order to be able to output registers to sitting MPs or to run a by-election should one arise. The project drew on the skills of IT, technical and administration staff and was used as a training opportunity to build knowledge and resilience for future projects.

4.28 Work is continuing on the review of Scottish Parliamentary boundary changes. Local enquiries have taken place in areas where representations were made in response to the provisional proposals. A further consultation on revised proposals will take place in the Spring of 2024. The final report is due with Scottish Ministers by 1 May 2025.

#### 4.29 Annual Signature Refresh and Proxy Voters write out

4.30 The annual refresh of signatures now relates only to devolved absent votes where the applicant must provide a new signature at the 5 year point. Under the new rules introduced by the Elections Act 2022, electors who hold a reserved postal vote will be required to reapply before their postal vote expires, with the maximum duration being 3 years. We will write out to electors at the appropriate time.

4.31 A further change introduced by the Elections Act 2022 requires all proxy voters to reapply on or before 31 January 2024 in order to retain their proxy arrangements. Electors were contacted in December, many by email as they are overseas electors, and we are currently processing responses made in the new OAVA site and on paper.

### 5. CONCLUSION

5.1 Despite there being no major electoral events, 2023 was another challenging year with multiple changes to rules and procedures accompanied by alterations to existing IT systems and the introduction of completely new platforms. All of this required external and internal training in both theory and the use of IT systems.

- 5.2 A major round of boundary changes was an additional task, but represented a training opportunity and was successfully delivered in time for revision of the register at the conclusion of another successful annual canvass.
- 5.3 The year ahead will be immensely challenging, not least due to the continued speculation around the timing of a general election. All of the new rules around Voter ID and absent voting will be implemented for the first time and at scale and early planning on resourcing will be key to success, as will timely and effective communication with partners and robust messaging provided to electors.

Author of Report: Linda H Smith, Principal Administrative Officer






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**REPORT TO: Grampian Valuation Joint Board on 26 January 2024**

**SUBJECT: Valuation Roll & Council Tax Valuation List**

**BY: Depute Assessor & ERO (Aberdeen & Moray)**

**1. REASON FOR REPORT**

- 1.1 To provide an operational update on the valuation services provided by the Assessor including the performance levels achieved during the period 1 April 2023 to 16 January 2024 and make a recommendation on performance thresholds for the next three years

**2. RECOMMENDATION**

**2.1 It is recommended that the Board:**

- i. **note the operational and performance information; and**
- ii. **consider the recommendations in respect of the Valuation Roll and Council Tax Valuation List performance thresholds for the three year period 2024/25 to 2026/27**

**3. BACKGROUND**

- 3.1 The Board's Code of Corporate Governance sets out a framework of performance measurement and evaluation. This framework identifies a number of quantitative service-related performance indicators.
- 3.2 Traditionally the target performance thresholds have been reviewed every three years. The current thresholds for the performance indicators that have been agreed between the Scottish Government and the Scottish Assessors Association were last reviewed by the Board in 2021 and they therefore fall to be reviewed again for the three year period commencing 1 April 2024.

**4. VALUATION ROLL**

4.1 Appeals

4.1.1 Revaluation 2017 appeals

36 revaluation appeals remain outstanding with the Upper Tribunal for Scotland.

#### 4.1.2 Revaluation 2017 Running Roll appeals

The First-tier Tribunal Local Taxation Chamber has yet to advise us as to the full extent of the withdrawal of Covid-19 material change appeals. Once those are removed from the system only a few hundred appeals will remain for disposal by the statutory deadline of 31 December 2024. Numbers are reducing as a result of a 3 weekly citation programme now in place.

#### 4.1.3 Revaluation 2023 proposals

A significant task for the year ahead will be consideration of the 2,456 Revaluation proposals that were received last year. The last date for their disposal is 30 September 2025 although the majority should be determined during the course of the 2024 calendar year.

#### 4.2 Running roll updates

**Appendix 1** provides performance for running roll updates to the Valuation Roll during the period from 1 April 2023 to 16 January 2024 and the previous two full years. Although performance is below the target threshold it is much improved by comparison to the two previous Covid affected years.

### 5. **COUNCIL TAX VALUATION LIST**

#### 5.1 Proposals and Appeals

There are currently 75 live Council Tax proposals and appeals, which are in the process of being resolved either through discussion at the initial proposal stage or by way of formal appeal hearings set by the First-tier Tribunal for Scotland.

#### 5.2 Updates to the List

**Appendix 2** provides performance information for updates to the Council Tax Valuation List. The percentage of updates achieved within the 3 month performance threshold is below target and once again there is clearly room for improvement.

#### 5.3 Self Catering Review

The somewhat onerous review reported at the last meeting is almost complete with around 500 properties set to be returned to the Council Tax regime.

### 6. **REVIEW OF PERFORMANCE THRESHOLDS**

As performance over the last three years has been affected by the Covid pandemic and backlogs arising therefrom, it is recommended that the same thresholds agreed in 2021 are carried forward for the next three year period commencing 1 April 2024.

<b>Valuation Roll</b>	<b>0 - 90 days</b>	<b>91 - 180 days</b>	<b>Over 180 days</b>
Existing thresholds	65%	20%	15%
Proposed thresholds	65%	20%	15%

<b>Council Tax</b>	<b>0 - 90 days</b>	<b>91 - 180 days</b>	<b>Over 180 days</b>
Existing thresholds	94%	3%	3%
Proposed thresholds	94%	3%	3%

## **7. CONCLUSION**

- 7.1 The valuation service continues to face significant challenges, particularly having regard to the level of valuer vacancies and the tighter Revaluation timescale. Nevertheless, the valuation service has performed reasonably well in regard to maintenance of both the Roll and the List and the disposal of outstanding appeals in both systems.

Author of Report: Gavin M Oag    Depute Assessor & ERO



### Valuation Roll Performance Indicators as at 16 January 2024

	Time period	2023/2024 (part year)	2022/2023	2021/2022
<b>Amendments within time periods</b>	0 - 3 Months	<b>804</b>	527	663
The number of amendments made to the valuation roll during the year as a result of material change of circumstances and new subjects.	%	<b>52.69%</b>	30.41%	39.39%
	<i>Threshold %</i>	<b>65.00%</b>	<i>65.00%</i>	<i>65.00%</i>
	3 - 6 Months	<b>305</b>	338	380
	%	<b>19.99%</b>	19.50%	22.58%
The time period is the period between the effective date of the amendment and the date the corresponding Valuation Notice is issued.	<i>Threshold %</i>	<b>20.00%</b>	<i>20.00%</i>	<i>20.00%</i>
	Over 6 Months	<b>417</b>	868	640
	%	<b>27.32%</b>	50.09%	38.03%
	<i>Threshold %</i>	<b>15.00%</b>	<i>15.00%</i>	<i>15.00%</i>
<b>Number of amendments</b>		<b>1,526</b>	1,733	1,683
<b>Total number of entries</b>	At 1 April	<b>30,296</b>	30,326	30,107
<b>Total Rateable Value</b>	At 1 April	<b>£933.59M</b>	£1,002.00M	£1,007.00M



## Appendix 2

## Council Tax Valuation List Performance Indicators as at 16 January 2024

	Time Period	2023/2024 (part year)	2022/2023	2021/2022
<b>New Entries within Time Periods</b> The time period is the period between the effective date of the amendment and the date the corresponding Banding Notice is issued.	0 - 3 Months	<b>1,647</b>	1,938	2,465
	%	<b>72.84%</b>	71.12%	83.16%
	<i>Threshold %</i>	<b>94.00%</b>	94.00%	94.00%
	3 - 6 Months	<b>380</b>	623	344
	%	<b>16.81%</b>	22.86%	11.61%
	<i>Threshold %</i>	<b>3.00%</b>	3.00%	3.00%
	Over 6 Months	<b>234</b>	164	155
	%	<b>10.35%</b>	6.02%	5.23%
	<i>Threshold %</i>	<b>3.00%</b>	3.00%	3.00%
<b>Number of New Entries Added</b> The actual number of new dwellings added to the Valuation List during the year.		<b>2,261</b>	2,725	2,964
<b>Total Number of Entries</b> The actual number of properties shown in the Valuation List as at 1 April annually.		<b>302,364</b>	300,067	297,597
<b>Adjusted to Band "D" Equivalent</b>	Original ratios	<b>301,327</b>	298,616	295,659
	2017 ratios	<b>317,377</b>	314,462	311,265





**REPORT TO: Grampian Valuation Joint Board on 26 January 2024**

**SUBJECT: Staff Vacancies, Recruitment & Upskilling Existing Staff**

**BY: Assessor & ERO**

**1. REASON FOR REPORT**

- 1.1 To update the Board on the current level of staff vacancies, recruitment and the upskilling of existing staff

**2. RECOMMENDATION**

- 2.1 It is recommended that the Board consider and note the contents of this report.

**3. BACKGROUND**

- 3.1 At the January 2023 meeting of the Board, it was requested that the Board be updated at each meeting on the level of vacancies and the steps being taken to improve the situation (paragraph 15 of the Minute refers).

**4. CURRENT VACANCIES**

- 4.1 There are currently 13 vacant posts:

<u>Section</u>	<u>Establishment (FTE)</u>	<u>Number of vacancies (FTE)</u>
Clerical	29	1
IT	3	1
Management	3	0
Secretarial	4	2
Technical	13	1
Valuation	30	8
<b>Total</b>	<b>82</b>	<b>13</b>

**5. RECRUITMENT**

- 5.1 An appointment has been made in relation to a Valuation vacancy although the successful candidate does not take up the post until 1 April – the vacancy statistics at 4.1 reflect this appointment. A further round of recruitment took

place in November. Following interview, no appointment was made in relation to the Technical vacancy. An interview for a valuer post has been delayed at the applicant's request.

## **6. ACTION BEING TAKEN**

- 6.1 I met with a colleague from Moray HR in November to discuss the recruitment challenges and provided information including job descriptions, person specifications and job adverts for review, in addition to a summary of recent recruitment outcomes for analysis. A further meeting with Moray HR is scheduled for 21 February to discuss and consider the review and analysis.
- 6.2 We plan to advertise clerical and secretarial vacancies in early February. No recruitment difficulties are expected in relation to these posts as there has tended to be a reasonable number of applicants when similar posts have been advertised. The IT vacancy will be reviewed following the completion of the work to move to Aberdeenshire infrastructure. Our valuation vacancies remain advertised on our website.
- 6.3 At a meeting with other Assessors on 18 January we discussed the recruitment difficulties that we all faced and what actions were being taken to address these. Information, including details of Modern Apprenticeship frameworks and career progression paths, is now being collated and further discussions and actions are planned. In addition, it was reported that at a recent meeting attended by two Assessors, representatives from the Royal Institution of Chartered Surveyors and the Scottish Government gave positive indications on doing more work nationally to promote surveying as a career choice. Information regarding the Valuation Office Agency's Surveying Profession Career Framework has also been circulated amongst Assessors for review.

## **7. CONCLUSION**

- 7.1 The planned meeting with Moray Council HR should assist in identifying ways to improve recruitment. More joined up working at a national level may also assist. In the meantime, we will continue to try to recruit through normal established channels.

Author of Report: Mark Adam, Assessor & ERO