

# MORAY COUNCIL

## 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.