

MORAY COUNCIL

Minute of Meeting of the Grampian Valuation Joint Board

Friday, 5 November 2021

Remote Locations via Video Conference,

PRESENT

Councillor Frank Brown, Councillor Charles Buchan, Councillor Marion Buchan, Councillor Gordon Graham, Councillor Andy Kille, Councillor Graham Leadbitter, Councillor Neil MacGregor, Councillor Ron McKail, Councillor John Reynolds, Councillor Derek Ross, Councillor Stephen Smith, Councillor Judy Whyte

SUBSTITUTES

Councillor John Cooke (for Councillor Bill Cormie)

APOLOGIES

Councillor Neil Copland, Councillor Bill Cormie, Councillor Avril Mackenzie

IN ATTENDANCE

Also in attendance at the above meeting were the Assessor and Electoral Registration Officer, Gavin Oag and Jim Barron, Depute Assessors and ERO, Linda Smith, Principal Admin Officer, Maggie Bruce, Audit Scotland, Lorraine Paisey, Treasurer to the Board, Dafydd Lewis, Internal Audit Manager and Tracey Sutherland, Committee Services Officer as Clerk to the meeting, all Moray Council.

1. Chair

The meeting was chaired by Councillor Graham Leadbitter.

2. Declaration of Member's Interests

In terms of Standing Order 25 and the Councillor's Code of Conduct, Councillors Cooke, McGregor and Reynolds declared an interest in the North East Scotland Pension Fund.

There were no other 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 18 June 2021

The minute of the meeting of the Grampian Valuation Joint Board on 18 June 2021 was submitted and approved by the Board.

4. Action Log - 18 June 2021

The Action Log from 18 June 2021 was discussed and updated accordingly. See separate document for updates.

5. GVJB Audit of 2020-21 Annual Accounts

A report by the External Auditor provided the Board with the results of the annual audit report on the Grampian Valuation Board Annual Accounts for 2020/21.

The External Auditor confirmed that no concerns were raised regarding inappropriate actions.

Following consideration the Board agreed to accept the External Auditors report.

6. Audited Annual Accounts for Year Ending 31 March 2021

A report by the Treasurer to the Board submitted the audited Annual Accounts for the financial year ending 31 March 2021 to the Board for consideration and approval.

Following consideration the Board agreed:

- i) to approve that the Annual Accounts are signed, having regard to the Annual Report from the External Auditor considered earlier at this meeting;
- ii) to note the surplus of £724,000 for 2020/21; and
- iii) that £414,000 be returned to constituent authorities leaving a balance on the General Fund of £235,000 and an earmarked reserve for Non Domestic Rates Reform of £143,000.

7. Revenue Budget Monitoring Statement 1 April to 30 Sept 2021

A report by the Treasurer to the Board asked the Board to consider the Revenue Budget Monitoring Statement for the period 1 April to 30 September 2021.

The Treasurer introduced the report and explained that there was an element of uncertainty with the actuals presented as it was not yet clear on the pay award.

Following consideration the Board agreed to note:

- i) the Revenue Monitoring Statement for the period 1 April 2021 to 30 September 2021; and
- ii) the estimated outturn forecast for the financial year 2021/22.

Councillor Graham left the meeting during the consideration of this item.

8. Financial Planning for 2022-23 and Future Years

A report by the Treasurer of the Board as the Board to consider the indicative budgets that will form the three year Revenue Budget from 2022/23 onwards and to discuss the operational issues facing the Assessor and Electoral Registration Officer (ERO) in the medium to long term.

The Treasurer explained that Councils got money within their grant for the changes in Non Domestic Rates. Any unspent money was then to be returned to the

Scottish Government from the Grampian Valuation Joint Board. She further added, therefore that requisitioning from the constituent authorities would be in full in future in anticipation of unspent money having to be returned.

Following consideration the Board agreed to note:

- i) current indicative three year core budget from 2022/23 and that this will be further adjusted during the preparation of the Revenue Budget for 2022/23;
- 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 February 2022.

9. Internal Audit Annual Report 2020-21

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 2021 and provides an opinion on the adequacy of the control systems reviewed.

The Board joined the Chair in congratulating Mr Dafydd Lewis on his appointment to the role of Internal Audit Manager at Moray Council, following the retirement of Mr Atholl Scott.

Following consideration the Board agreed to note the satisfactory audit opinion for 2020/21 derived from audit work completed.

10. Valuation Roll and Council Tax

A report by the Assessor and ERO provided the Board with an operational update on the valuation services provided by the Assessor.

Following consideration the Board agreed to note the report and note the error in the previous report to the Board on 18 June 2021 which should have read for the period 2021/22 to 2023/24.

11. Electoral Registration

A report by the Assessor and ERO updated the Board on developments within Electoral Registration.

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

12. Public Performance

A report by the Assessor and ERO sought approval from the Board for the publication of the 2020/21 public performance report.

Following consideration the Board agreed to note the content of the report and agreed to the publication of the Public Performance Report as provided in Appendix 1.

13. Flexible Working and Property Review

A report by the Assessor and ERO provided the Board with an update on accommodation needs of the service and staff working from home.

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

14. Future of Meetings

A report by the Clerk to the Board asked the Board to consider future arrangement for holding meetings of the Grampian Valuation Joint Board.

Following consideration the Board agreed to:

- i) continue holding meetings remotely until after the 1st meeting of the new GVJB to allow members of the new Board to decide how they wish to proceed; and
- ii) to webcast future meetings of GVJB using Moray Council's webcasting facility.