



Minute of Meeting of the Grampian Valuation Joint Board

Friday, 21 August 2020

remote locations via video conference,

PRESENT

Councillor Frank Brown, Councillor Charles Buchan, Councillor Marion Buchan, Councillor Neil Copland, Councillor Bill Cormie, Councillor Theresa Coull, Councillor Gordon Graham, Councillor Andy Kille, Councillor Graham Leadbitter, Councillor Neil MacGregor, Councillor Avril Mackenzie, Councillor Ron McKail, Councillor Judy Whyte
Councillor Glen Reid (for Councillor Brian Topping)

APOLOGIES

Councillor John Reynolds, Councillor Brian Topping

IN ATTENDANCE

Also in attendance at the above meeting were Ian Milton, Assessor and ERO, Lorraine Paisey, Treasurer to the Board, Maggie Bruce, External Auditor, Audit Scotland and Tracey Sutherland, Committee Services Officer.

1. Chair of Meeting

The meeting was chaired by Councillor Graham Leadbitter.

2. Order of Business

The Chair advised the Board that the items on the agenda would be taken in the following order 1,2,3,4,5,7,6.

3. GVJB Declaration of Financial and Other Interests

In terms of standing order 25 and the Councillor's Code of Conduct, there were no declarations from a member who was present at the meeting where any item of business in which he or she has any financial or other interest is to be dealt with.

4. Minute of Meeting of 19 June 2020

The minute of the meeting of 19 June 2020 was submitted and approved by the Board.

5. External Audit Report

A report by the External Auditor asked the Board to agree the Grampian Valuation Joint Board Audit of 2019/20.

Councillor Kille asked that the report be amended to reflect that on 20 March 2020 the Board agreed to approve the budget for 2020/21 and note the further budget projections up to 2022/23.

In response, the External Auditor agreed to amend the report to reflect the decision.

Councillor McKail sought clarification on Note 50 and asked whether the draft budgets will be shared with the Finance Directors in the constituent authorities.

In response, the Treasurer confirmed that she proposed to share the reports with the Directors around November 2020.

Councillor Brown sought clarification on Requirement 4, where the External Auditor reported on the percentage of returns for Board Member's register of interests. Councillor Brown further added that there is no legislative requirement for Board Members to provide financial information on their partners and children.

In response the External Auditor confirmed that it is a recommendation as providing the information is seen as good practice but agreed that it is not a requirement.

Following consideration, the Board agreed to accept the report subject to the amendment from Councillor Kille being made.

6. Internal Audit Annual Report

A report by the Treasurer advised the Board of the internal audit work completed on the Assessor's Service for the financial year ended 31 March 2020 and provided an opinion on the adequacy of the control systems reviewed.

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

7. Annual Accounts for Year Ending 31 March 2020 Report

A report by the Treasurer submitted the audited Annual Accounts for the financial year ending 31 March 2020 to the Board for consideration and approval.

Following consideration the Board agreed to:

- i) approve the sign off of the annual accounts, having regard to the Annual Report from the external auditor considered earlier in the meeting;
- ii) note the surplus of £215,000 for 2019/20; and

£116,000 be returned to constituent authorities leaving a balance on the General
iii) Fund of £223,000 and an earmarked reserve for Non Domestic Rates Reform of
£91,000.

8. Operations Update Report

A report by the Assessor and ERO updated members on the operational activity
within the Assessors Service.

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