



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

**Friday, 05 February 2021**

**remote locations via video conference,**

### **PRESENT**

Councillor Charles Buchan, Councillor Marion Buchan, Councillor Neil Copland, Councillor Bill Cormie, Councillor Gordon Graham, Councillor Graham Leadbitter, Councillor Neil MacGregor, Councillor Avril Mackenzie, Councillor Ron McKail, Councillor John Reynolds, Councillor Derek Ross, Councillor Brian Topping, Councillor Judy Whyte  
Councillor Claire Feaver (for Councillor Frank Brown)

### **APOLOGIES**

Councillor Frank Brown, Councillor Andy Kille

### **IN ATTENDANCE**

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

#### **1. GVJB Declaration of Financial and Other Interests**

In terms of Standing Order 25 and the Councillor's Code of Conduct there were no declarations present at the meeting where any item of business in which they have any financial or other interest.

#### **2. Minute of Meeting of 6 November 2020**

The minute of the meeting of 6 November 2020 was submitted and approved by the Board.

#### **3. Revenue Budget Monitoring Statement 1 April to 31 Dec 2020**

A report by the Treasurer to the Board asked the Board to consider the Revenue Budget Monitoring Statement for 1 April to 31 December 2020.

Following consideration the Board agreed to note:

- i) the Revenue Monitoring Statement for the period 1 April 2020 to 31 December 2020;
- ii) the estimated outturn forecast for the financial year 2020/21; and
- iii) the additional funding allocated for the Scottish Parliament Election 2021.

#### 4. Revenue Budget For 2021-22 And Future Years

A report by the Treasurer to the Board asked the Board to consider the three year Revenue Budget and to agree the requisitions to the three constituent authorities.

Several members expressed concerns regarding the level of risk and that on 1/3 of the risk is covered.

To alleviate the concerns, Councillor Leadbitter proposed to retain the £117,000 within the General Fund to cover the risk and to increase the requisitions to the constituent authorities by £177,00 to £4,842,000.

Authority	Population	Requisition	Proposed Requisition 2021/22	Requisition 2020/21
		%	£	£
Aberdeen City	228,670	39.04	1,890,317	1,830,000
Aberdeenshire	261,210	44.6	2,159,532	2,103,000
Moray	95,820	16.36	792,151	768,000
<b>Total</b>	<b>585,700</b>	<b>100</b>	<b>4,842,000</b>	<b>4,703,000</b>

As there was no one otherwise minded the Board agreed to approve:

- i) three year revenue budget from 2021/22;
- ii) requisitions to the constituent authorities to be set at £4,842,000;
- iii) minimum General Fund balance of 2.5% of estimated annual net expenditure;
- iv) the release of £91,000 from the NDR Reform reserve to cover slippage which will now be incurred.

The Board also agreed to note the:

- i) scenarios where the outturn is unpredictable and consequent financial risk and the operational and
- ii) balance of the NDR Reform reserve currently at £91,000, which is not included in the Revenue Budget required to cover slippage from 2019/20.

## **5. GVJB - Annual Audit Plan**

A report by the External Auditor, Audit Scotland asked the Board to note the Annual Audit Plan for 2020/21.  
Following consideration the Board agreed to note the Annual Audit Plan for 2020/21.

## **6. Internal Audit Plan 2020-21**

A report by the Treasurer to the Board advised the Board of the planned internal audit coverage for the financial year ended 31 March 2021.

Following consideration the Board agreed to note the proposed internal audit coverage.

## **7. Valuation Roll and Council Tax Valuation List Report**

A report by the Assessor and ERO provided the Board with an operational update on the valuation roll, the Assessor and a report on the developments in the reform of non-domestic rates (NDR).

Following consideration the Board agreed to note the report.

## **8. Register of Electors Report**

A report by the Assessor and ERO updated the Board on the current developments in electoral register.

Following consideration the Board agreed to note the report.

## **9. Governance Report**

A report by the Assessor and ERO updated the Board on the policy reviews with particular reference to the handling procedure.

Following consideration the Board agreed to approve the revised policy review schedule and the review process.