

Minute of Meeting Renfrewshire Valuation Joint Board

Date	Time	Venue
Friday, 05 June 2015	14:00	The Robertson Centre, 16 Glasgow Road, Paisley PA1 3QF,

PRESENT

Provost Carmichael and Councillors Gilbert (East Renfrewshire Council); Brennan, Nelson and Shepherd (Inverclyde Council); and M Sharkey, Bibby and Mullin (Renfrewshire Council).

CHAIR

Councillor Mullin, Convener, presided.

APOLOGIES

Councillors O'Kane and Green (East Renfrewshire Council), Loughran (Inverclyde Council) and Williams, Hood, McGee, Audrey Doig and I McMillan (substitute for Councillor Hood) (Renfrewshire Council).

IN ATTENDANCE

A MacTaggart, Assessor and Electoral Registration Officer, K Crawford, Depute Assessor and Electoral Registration Officer, L Hendry, Divisional Assessor and Assistant Electoral Registration Officer, S Carlton, Principal Admin Officer and J Gallacher, Senior Administrative Officer (all Renfrewshire Valuation Joint Board); K Campbell, Assistant Chief Internal Auditor, M McKillop, Senior Auditor, D Forbes, Finance Manager, R Devine, Senior Committee Services Officer and E Currie, Committee Services Officer (all Finance & Resources, Renfrewshire Council).

DECLARATIONS OF INTEREST

There were no declarations of interest intimated prior to the commencement of the meeting.

1 MINUTE

There was submitted the Minute of the meeting of the Joint Board held on 16 January, 2015.

DECIDED: That the Minute be approved.

2 UNAUDITED ANNUAL ACCOUNTS 2014/15

There was submitted a report by the Treasurer relative to the annual accounts for the Joint Board for 2014/15 which were attached to the report. The report intimated that the accounts for the year ended 31 March, 2015 had been completed and forwarded to Audit Scotland for audit. The accounts showed a surplus for the year of £127,449 against a budgeted break-even position.

In accordance with the Local Authority Accounts (Scotland) Regulations 2014, and in a change to previous practice, the unaudited accounts had only been signed by the Treasurer as proper officer. The audited accounts would be signed by the Convener and the Assessor and Electoral Registration Officer in accordance with the new guidelines.

DECIDED: That the annual accounts for the year ended 31 March, 2015 be noted and that the accounts be further presented to the Joint Board on completion of the audit.

3 AUDIT SCOTLAND ANNUAL AUDIT PLAN 2014/15

There was submitted a report by the Treasure relative to Audit Scotland's annual audit plan 2014/15 for the Joint Board which outlined Audit Scotland's planned activities in their audit for the 2014/15 financial year.

DECIDED: That Audit Scotland's annual audit plan 2014/15 be noted.

4 INTERNAL AUDIT ANNUAL REPORT 2014/15

There was submitted a report by the Chief Auditor, Renfrewshire Council, relative to the Internal Audit annual report on the Renfrewshire Valuation Joint Board 2014/15. The report intimated the public sector internal audit standards required that the Chief Auditor prepare an annual report on the activities of internal audit to demonstrate performance. The report must also provide an audit opinion on the overall adequacy and effectiveness of the internal control system of the audited body.

The annual report for the Joint Board was attached as an appendix to the report and outlined the role of internal audit, the performance of the internal audit team and the main findings from the internal audit work undertaken in 2014/15 and contained an audit assurance statement.

DECIDED: That the Internal Audit annual report for 2014/15 be noted.

5 PERFORMANCE REPORT

There was submitted a report by the Divisional Assessor and Assistant Electoral Registration Officer relative to the various key measures introduced to monitor and manage the performance of the Joint Board's services. The report detailed the performance in Council Tax and non-domestic valuation against set targets. In relation to Council Tax valuation, it was noted that the addition of new houses to the Valuation List and the deletion of demolished houses remained a priority with the time taken to enter new houses into the Valuation (Council Tax) List again bettering the target of 95% within three months and narrowly missing the target of 99.5% within six months. This was due to the excessive workload prior to the Scottish Independence Referendum which involved both the Valuation and Administration Teams. The report also detailed the average number of days taken to add a house in each constituent authority area between 1 April, 2014 and 31 March, 2015 and also the number of deletions from the Valuation (Council Tax) List between 1 April and 31 March during 2013/14 and 2014/15 by constituent authority area.

The report detailed the number of statutory amendments to the Valuation Roll, excluding appeal settlements and amendments to the prescribed entries, between 1 April, 2014 and 31 March, 2015 by constituent authority area, again bettering the target of 80% within three months and narrowly missing the target of 95% within six months. Similar to the performance for the addition of new houses into the Valuation (Council Tax) List, this target was affected by the unprecedented level of workload generated by the Referendum. These amendments were value changes only and did not reflect alterations where overall value was unchanged, changes to occupancy details or other administrative changes.

The appendix to the report detailed the Assessor and Electoral Registration Officer's performance in relation to targets set over the past nine years for alterations and amendments to the Council Tax List and the Valuation Roll.

DECIDED:

- (a) That the report be noted; and
- (b) That the publication of the summary report, which formed the appendix to the report, be approved.

6 ELECTORAL REGISTRATION ANNUAL REPORT 2015

There was submitted a report by the Assessor and Electoral Registration Officer relative to the Electoral Registration Annual Report 2015, the purpose of which was to consider the levels of electoral registration in the Joint Board area and to identify the methods employed to ensure that the maximum possible number of citizens were registered to vote. The report had changed from that prepared in previous years but where possible similar statistics to those presented in previous years had been included together with additional statistics to highlight the activities involved in Individual Electoral Registration (IER).

An important balance had to be achieved between quantity and quality in compilation of the register and it was as important to make sure that there were no names on the register of people who were not entitled to vote as it was to try to get everyone who was entitled to vote onto the register. The report detailed the process of electoral registration; the measurement of accuracy of the register; continuous improvement to quality and accuracy of the Register; the steps taken to address under registration; additional activities proposed to maximise registration; and other registration activity.

The introduction of IER had and would continue to make significant changes to the process of Registration until the transition phase ended.

The Joint Board's commitment to accuracy of the Electoral Register and maximisation of registration was noted. The Joint Board would continue to review its current practices and would adapt and develop where appropriate to ensure that the registration process was as accurate and cost-effective as possible.

DECIDED: That the report be noted.

7 PUBLIC SECTOR EQUALITY DUTY

There was submitted a report by the Assessor and Electoral Registration Officer relative to the Joint Board's Public Sector Equality Duty progress report 2015.

The report intimated that The Equality Act 2010 provided Scottish Ministers with power to impose 'specific duties' on Scottish public authorities which supported the Joint Board to better perform the 'general equality duty' to pay due regard to the need to eliminate unlawful discrimination, advance equality of opportunity and foster good relations. The Joint Board's Equality Report had been published on 26 April, 2013.

The Joint Board was committed to ensuring equality in its policies and practices in order to improve outcomes for people. As part of delivering this commitment, the Joint Board published a set of equality outcomes reports providing information on key aspects of its work to promote equalities and the outcome of this work.

DECIDED: That the report be noted.

8 BUDGETARY REDUCTIONS AND RESTRUCTURING

Under reference to item 3 of the Minute of the meeting of the Joint Board held on 16 January, 2015 there was submitted a report by the Assessor and Electoral Registration Officer relative to necessary changes to the Joint Board's staff structure in order to meet the increasingly difficult funding position.

The report intimated that the Joint Board had steadily reduced its overall budget since 2011/12 and had been able to meet the challenges to date by prudent reduction of expenditure. The level of funding at 1 April, 2015 was £2,281,800 compared with £2,435,400 at 1 April, 2010. It was likely that a budget reduction would be necessary in 2016/17 and that this funding may be further reduced by additional pressures following 2017.

To meet these budgetary pressures, the shape and size of the workforce required to be examined to ensure it remained affordable whilst still meeting the needs of the service. It was intended that savings would be achieved through voluntary early retirement (VER) and further staff turnover. This revised structure would be at a level of overall expenditure that would be sustainable in the medium term.

The report detailed the pressures arising from statutory functions such as the non-domestic revaluation in 2017, electoral registration and council tax.

At the meeting of the Joint Board held on 16 January, 2015, the Joint Board approved the use of £200,000 of reserves to fund any reduction in staff numbers through VR/VER. A total of four members of staff had expressed an interest in taking VR or VER and it had been determined that two be released. It was intended that further development of the structure would be undertaken with a view to assessing the potential for further management savings. This proposal would require a draw-down from reserves of £100,000 to fund VER and a further draw-down of £100,000 to allow a phased implementation towards the sustainable structure.

The Assessor and Electoral Registration Officer would finalise a staged implementation plan from April 2016 to May 2017 in order to maximise savings while maintaining sufficient resources to enable completion of the non-domestic revaluation and meet demands of at least two electoral events during that period.

DECIDED: That the Assessor and Electoral Registration Officer be authorised to proceed to finalise the planned structural changes and submit a further report to the Joint Board on completion of the exercise for final approval.

9 **DATE OF NEXT MEETING**

DECIDED: That it be noted that the next meeting of the Joint Board would be held at 2.00 pm on Friday, 21 August, 2015 within the offices of the Inverclyde Council.