



Renfrewshire Valuation Joint Board

Minute of Meeting Renfrewshire Valuation Joint Board.

Date	Time	Venue
Friday, 31 May 2019	14:00	East Renfrewshire Council (Council HQ), Council Headquarters, Eastwood Park, Rouken Glen Road, Giffnock, G45 6UG

Present

Councillor Graeme Brooks, Councillor Colin Jackson and Councillor Tommy McVey (all Inverclyde Council); and Councillor Tom Begg, Councillor Jacqueline Cameron, Councillor Audrey Doig, Councillor Kenny MacLaren, Councillor Mags MacLaren, Councillor John McIntyre, Councillor Jim Sharkey and Councillor Andy Steel (all Renfrewshire Council).

Chair

Councillor Audrey Doig, Convener, presided.

In Attendance

K Crawford, Assessor and Electoral Registration Officer, J Murgatroyd, Assistant Assessor and Electoral Registration Officer and L Hendry, Assistant Assessor and Electoral Registration Officer (all Renfrewshire Valuation Joint Board); and A McMahon, Chief Auditor, C McCourt, Finance Business Partner, L Souter, Principal Accountant (Management Accounting), T McGowan, Finance Assistant and E Currie, Senior Committee Services Officer (all Finance & Resources, Renfrewshire Council).

Apologies

Councillor Paul O'Kane (East Renfrewshire Council) and Councillor Innes Nelson (Inverclyde 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 18 January 2019.

DECIDED: That the Minute be approved.

2 Remuneration of Elected Members who are appointed Conveners and Vice-conveners of Joint Boards

There was submitted a joint report by the Clerk and the Treasurer relative to remuneration for elected members, including the Convener and Vice-convener of Joint Boards introduced by The Local Governance (Scotland) Act 2004 (Remuneration) Regulations 2007.

The report intimated that since 2007, various amendment regulations had amended the yearly remuneration to be paid to elected members, including those elected members who were conveners or vice-conveners of joint boards. The most recent amendment regulations had been laid before the Scottish Parliament on 1 February 2019 and came into force from 1 April 2019. These amendment regulations, The Local Governance (Scotland) Act 2004 (Remuneration) Amendment Regulations 2019 stipulated changes to the remuneration rates payable to elected members.

The change implemented by the 2019 amendment regulations was an increase of 2.8% in the yearly remuneration payable to councillors from 1 April 2019. The 2019 amendment regulations stipulated that the convener of a joint board shall be paid, from 1 April 2019, a total yearly amount of £21,840 inclusive of any amount payable to them as a local authority councillor under the 2007 Regulations; and that the vice-convener of a joint board shall be paid, from 1 April 2019, a total yearly amount of £20,748 inclusive of any amount payable to them as a local authority councillor under the 2007 Regulations.

The Regulations state that “remuneration shall be paid by the local authority of which the convener and vice-convener, as the case may be, is a member to one convener and one vice-convener for each joint board”. The remuneration costs for both the Convener and Depute Convener of this Joint Board shall be met in full by Renfrewshire Council for Councillor Audrey Doig and by East Renfrewshire Council for Councillor Paul O’Kane.

DECIDED:

(a) That the revised remuneration levels mandated by The Local Governance (Scotland) Act 2004 (Remuneration) Amendment Regulations 2019 for the Convener and Depute Convener of this Joint Board be noted; and

(b) That it be noted that the remuneration costs for each position shall be met by the local authority at which the position holder was an elected member.

3 Unaudited Accounts 2018/19

There was submitted a report by the Treasurer relative to the unaudited annual accounts for the Joint Board 2018/19 which were appended to the report.

The report intimated that the accounts for the year ended 31 March 2019 would be submitted to Audit Scotland in advance of the statutory deadline of 30 June 2019. The Joint Board's gross expenditure was £56,662 higher than its income during 2018/19 and this compared favourably to the budgeted deficit of £66,700, resulting in a budget overspend of £10,038. The Management Commentary within the accounts provided an overview of the Joint Board's financial performance during 2018/19 along with risks and outlook for the future.

In accordance with the Local Authority Accounts (Scotland) Regulations 2014, the unaudited accounts had only been signed by the Treasurer as proper officer. The audited accounts would be submitted to the next meeting of the Joint Board for approval and would then be signed by the Convener and Assessor and Electoral Registration Officer, as well as the Treasurer, in accordance with the regulations.

DECIDED:

- (a) That the annual accounts for the year ended 31 March 2019 be noted and that the accounts be further presented to the Joint Board on completion of the audit;
- (b) That the Annual Governance Statement be approved; and
- (c) That the final budget monitoring position for 2018/19 be noted.

4 Revenue Estimates 2020/21 and 2021/22

Under reference to item 3 of the Minute of the meeting of this Joint Board held on 18 January 2019 there was submitted a report by the Treasurer providing further detail as to how the unallocated savings in the 2020/21 and 2021/22 revenue estimates would be achieved.

The report intimated that the annual revenue estimates approved at the meeting of this Joint Board held on 18 January 2019 outlined the proposed requisition for 2019/20 and an indicative projected position for 2020/21 and 2021/22 for members' information and as an aid to constituent authorities' financial planning. There were 'Required Savings' figures of £87,000 for 2020/21 and £77,200 for 2021/22 and a sum of £29,600 budgeted for in 2019/20. Appendix 1 to the report outlined the forecast net expenditure for 2019/20 based on current knowledge of staff changes as well as the expected use of additional funding to support the implementation of Barclay recommendations.

The Assessor and Electoral Registration Officer had identified a number of initiatives to reduce costs in 2020/21 and 2021/22 and these were detailed in section 3 of the report.

It was proposed that the Assessor and Electoral Registration Officer submit a report to the next meeting of the Joint Board to be held on 16 August 2019 providing indicative costs of preparing telecoms valuations for the 2022 Revaluation in Scotland due to the Revaluations taking place in England and Wales in 2021.

DECIDED:

- (a) That the report be noted;
- (b) That the proposal to carry forward any unspent Barclay funding as necessary to fulfil the Joint Board's duties, whilst retaining a minimum level of reserves of no less than 5% of net income, be approved; and

(c) That the Assessor and Electoral Registration Officer submit a report to the next meeting of the Joint Board to be held on 16 August 2019 providing indicative costs of preparing telecoms valuations for the 2022 Revaluation in Scotland due to the Revaluations taking place in England and Wales in 2021.

5 Internal Audit Annual Report 2018/19

There was submitted a report by the Chief Auditor, Renfrewshire Council relative to the Internal Audit annual report on the Renfrewshire Valuation Joint Board 2018/19.

The report intimated that the Public Sector Internal Audit Standards required that the Chief Auditor prepare an annual report on the internal audit activity's purpose, authority and responsibility as well as performance relative to its plan. The report must also provide an audit opinion on the overall adequacy and effectiveness of the internal control environment of the audited body.

The annual report for the Joint Board was appended 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 2017/18 and contained an audit assurance statement.

DECIDED: That the Internal Audit annual report for 2018/19 be noted.

6 Summary of Outstanding Internal Audit Recommendations

There was submitted a report by the Chief Auditor, Renfrewshire Council relative to a summary of outstanding internal audit recommendations.

The report intimated that Internal Audit undertook an annual exercise to ensure that recommendations arising from internal audit engagements had been implemented by management. The Public Sector Internal Audit Standards placed the responsibility for monitoring progress with the Chief Auditor to ensure that management actions had been effectively implemented, or, if not, that senior management had accepted the risk of not taking action.

The appendix to the report provided the position of those critical recommendations that had been followed up during 2018/19 and had not yet been fully implemented by service management.

It was proposed that the Assessor and Electoral Registration Officer submit a report to the next meeting of the Joint Board to be held on 16 August 2019 providing an update on the ICT security arrangements. This was agreed.

DECIDED:

(a) That the position of the outstanding recommendations be noted; and

(b) That the Assessor and Electoral Registration Officer submit a report to the next meeting of the Joint Board to be held on 16 August 2019 providing an update on the ICT security arrangements.

7 Electoral Registration Update

There was submitted a report by the Assessor and Electoral Registration Officer providing an update on electoral issues facing the Joint Board.

The report detailed information on the refresh of absent voter identifiers; the European Parliamentary Election; the migration to a new Electoral Management System (EMS); the canvass; the introduction of a new style canvass; and the extension of the Franchise Bill.

The appendix to the report detailed statistics on registration numbers as at 1 December 2018, the annual publication of the register, and the electoral register as at 16 May 2019.

DECIDED: That the report be noted.

8 Strategic Service Plan 2018/19 Annual Update

There was submitted a report by the Assistant Assessor and Electoral Registration Officer relative to the annual update of the three-yearly Strategic Service Plan 2018/21, a copy of which was appended to the report.

DECIDED: That the report be noted.

9 Non-domestic Appeals

There was submitted a report by the Assistant Assessor and Electoral Registration Officer advising on the appeal process and progress on disposal of revaluation appeals and running roll appeals received since the 2017 revaluation.

The report intimated that a five-yearly revaluation process had been introduced by The Valuation and Rating (Scotland) Act 1956 and this required the Assessor and Electoral Registration Officer to value, or revalue, all the lands and heritages in the valuation area. These valuations were totally fresh and need bear no relation to the value applied in the preceding years.

The revaluation brought with it a fresh right of appeal which had to be exercised within a six-month period starting from 1 April in the year of the revaluation or within six months of the date of issue of the Valuation Notice following a change to the Valuation Roll. These appeals must be disposed of within time limits prescribed in the Timetable Order which currently stated by the end of the third year following revaluation, this being 31 December 2020.

The report provided information in relation to the right of appeal; negotiation of appeals; the Local Valuation Appeal Committee; revaluation appeals; the disposal of 2017 revaluation appeals; the disposal of running roll appeals; and disposal of other outstanding appeals.

The appendix to the report detailed the number of appeals processed; disposed of and outstanding by constituent authority and the Joint Board area as a whole as at 31 March 2019.

DECIDED: That the report be noted.

10 Performance Report

There was submitted a report by the Assistant Assessor & Assistant Electoral Registration Officer providing an update on the current performance and workload issues facing the Joint Board together with the Valuation Roll and Council Tax performance statistics for 2018/19.

The report detailed the performance in Council Tax and non-domestic valuation against set targets. In relation to Council Tax valuation, for the period 1 April 2018 to 31 March 2019, 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 exceeding the target of 95% within three months and meeting the target of 99.50% within six months.

The report also detailed the average number of days taken to add a house in each constituent authority area between 1 April 2018 and 31 March 2019 and also the number of deletions from the Valuation (Council Tax) List between 1 April and 31 March during 2017/18 and 2018/19 by constituent authority area.

The report set out the time taken to make statutory amendments to the Valuation Roll, excluding appeal settlements and amendments to the prescribed entries, between 1 April 2018 and 31 March 2019 by constituent authority area, which fell below the targets of 80% to be actioned within three months and 95% within six months. It was noted that narrowly missing these targets did not give cause for concern and the report detailed the reasons for this.

The senior management team had reviewed the performance targets for both Council Tax and Non-domestic Valuation and proposed that the 2018/19 targets be retained.

The summary of performance returns 2009/10 to 2018/19 was appended to the report.

DECIDED:

- (a) That the report be noted;
- (b) That the performance targets for 2019/20 be approved; and
- (c) That the publication of the summary report, appended to the report, be approved.

11 Public Sector Equalities Duty - Progress Report

There was submitted a report by the Assistant Assessor and Electoral Registration Officer relative to the two-yearly progress report on how the organisation was meeting the equality duty, a copy of which was appended to the report.

DECIDED: That the report be noted.

12 Dates of Future Meetings

DECIDED:

- (a) That it be noted that the next meeting of the Joint Board would be held at 2.00 pm on 16 August 2019 in the officers of Inverclyde Council; and

(b) That it be agreed that meetings of the Joint Board scheduled for January and August in 2020, 2021 and 2022 be now held in February and September of those years and that the Clerk submit a report to the next meeting of the Joint Board detailing the dates and venues of these meetings.