



Renfrewshire Valuation Joint Board

Minute of Meeting Renfrewshire Valuation Joint Board

Date	Time	Venue
Friday, 20 May 2016	14:00	East Renfrewshire Council (Council HQ), Council Headquarters, Eastwood Park, Rouken Glen Road, Giffnock, G45 6UG

PRESENT

Provost Carmichael and Councillors O'Kane, Gilbert and Green (all East Renfrewshire Council); Brennan, Nelson and (Rebecchi) (substitute for Councillor Shepherd) (all Inverclyde Council); and M Sharkey, Williams, Hood, Bibby, A Doig and Mullin (Renfrewshire Council).

CHAIR

Councillor Mullin, Convener, presided.

APOLOGIES

Councillors Loughran and Shepherd (both Inverclyde Council) and Lawson and McGee (both 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 and J Murgatroyd, Divisional Assessor and Assistant Electoral Registration Officer (all Renfrewshire Valuation Joint Board); and K Campbell, Assistant Chief Internal Auditor, D Forbes, Finance Manager and E Currie, Senior 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 15 January 2016.

DECIDED: That the Minute be approved.

2 **UNAUDITED ANNUAL ACCOUNTS 2015/16**

There was submitted a report by the Treasurer relative to the unaudited annual accounts for the Joint Board for 2015/16 which were attached to the report. The report intimated that the accounts for the year ended 31 March 2016 had been completed and forwarded to Audit Scotland for audit. The accounts showed a deficit for the year of £129,123 compared to a deficit of £41,100 returning an overspend of £88,023.

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 signed by the Convener and the Assessor and Electoral Registration Officer in accordance with the new guidelines.

DECIDED: That the unaudited annual accounts for the year ended 31 March 2016 be noted and that the accounts be further presented to the Joint Board on completion of the audit.

3 **AUDIT SCOTLAND ANNUAL AUDIT PLAN 2015/16**

There was submitted a report by the Treasure relative to the annual audit plan 2015/16 for the Joint Board which outlined Audit Scotland's planned activities in their audit for the 2015/16 financial year.

The report highlighted that the annual audit plan 2015/16 included a section on Audit Issues and Risks and that within this section, Audit Scotland had identified a risk of 'management override of controls'. This risk had been included in the audit plans of all bodies which Audit Scotland worked with, in light of international standards on auditing. The inclusion of this risk was not a reflection of increased risk within the Joint Board and Audit Scotland had confirmed that they had not found any issues on this in previous years.

DECIDED: That Audit Scotland's annual audit plan 2015/16 be noted.

4 **INTERNAL AUDIT ANNUAL REPORT 2015/16**

There was submitted a report by the Chief Auditor, Renfrewshire Council, relative to the Internal Audit annual report on the Renfrewshire Valuation Joint Board 2015/16. The report intimated that 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 2015/16 and contained an audit assurance statement.

DECIDED: That the Internal Audit annual report for 2015/16 be noted.

5 **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 who were appointed Conveners and Vice-conveners of Joint Boards.

The report intimated that The Local Governance (Scotland) Act 2004 (Remuneration) Regulations 2007 introduced a system of remuneration for elected members which created four grades of councillors for the purposes of calculating remuneration. The Regulations also introduced special provisions for those councillors who held offices as Convener or Vice Convener of a Joint Board such as the Renfrewshire Valuation Joint Board.

Since 2007, various amendment Regulations had had the effect of amending the yearly revaluation to be paid to elected members, including those elected members who were Conveners or Vice-conveners of Joint Boards. The most recent amendment Regulations came into force from 1 April 2016 and stipulated changes to the remuneration rates payable to elected members.

The amendment Regulations stipulate that, from 1 April 2016, the Convener of a Joint Board would be paid a total yearly amount of £21,118 and the Vice-convener of a Joint Board would be paid a total yearly amount of £20,063 both inclusive of any amount payable to them as a local authority councillor under the 2007 Regulations.

The Regulations stated that “remuneration shall be paid by the local authority of which the Convener or Vice-convener (as the case may be) is a member to one Convener and one Vice Convener for each Joint Board”, and so the remuneration costs for both the Convener and Depute Convener of the Joint Board shall be met in full by Renfrewshire Council, for Councillor Mullin, Convener, and by East Renfrewshire Council, for Councillor O’Kane, Depute Convener.

Councillor Mullin, Convener, was a senior councillor within Renfrewshire Council and the difference between his remuneration as Convener, £21,118 from 1 April 2016, and what his remuneration would ordinarily be as a senior councillor, £20,774 from 1 April 2016, of £344 would be met by Renfrewshire Council.

Councillor O’Kane, Depute Convener, was not a senior councillor within East Renfrewshire Council and the difference between his remuneration as Depute Convener, £20,063 from 1 April 2016, and what his remuneration would ordinarily be as a councillor, £16,893 from 1 April 2016, of £3,170 would be met by East Renfrewshire Council.

DECIDED:

(a) That the revised remuneration levels mandated by The Local Governance (Scotland) Act 2004 (Remuneration) Amendment Regulations 2016 for the Convener and Depute Convener of the Joint Board, as detailed in the report, 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 is an elected member.

6 **ELECTORAL REGISTRATION UPDATE**

There was submitted a report by the Assessor and Electoral Registration Officer providing an update on electoral registration matters and advising of current activities and issues facing the Joint Board.

The report intimated that the Annual Canvass concluded in November 2015 with the Registers being published on 1 December 2015. The tables attached to the report detailed the total electorate by Council ward and Scottish Parliamentary Constituency.

The report provided information on the refresh of absent voter identifiers; canvassing; young voters; the Scottish Parliamentary Election held on 5 May 2016; and the Euro-Referendum to be held on 23 June 2016.

A discussion took place relative to which matters were within the remit of the Returning Officer and the Assessor and Electoral Registration Officer in connection with elections. The Convener proposed that a joint report, by the Returning Office and the Assessor and Electoral Registration Officer, be submitted to the next meeting of the Joint Board and this was agreed.

DECIDED:

(a) That the report be noted; and

(b) That a joint report, by the Returning Office and the Assessor and Electoral Registration Officer, be submitted to the next meeting of the Joint Board and this was agreed.

7 **2017 NON DOMESTIC RATING REVALUATION PROGRESS REPORT**

There was submitted a report by the Divisional Assessor and Assistant Electoral Registration Officer relative to the 2017 Non-domestic Rating Revaluation.

The report intimated that the main focus in the first quarter of the year had been the analysis and valuation of the Joint Board's commercial and industrial subjects. Variations had been carried out for the majority of all retail, office and industrial subjects throughout each of the three constituent authority areas, equating to 65% of the total valuation roll. Focus over the next coming months would be carrying out valuations on the remaining category of subjects working toward valuing all properties by 30 September 2016.

A detailed analysis of all non-domestic subjects within the Joint Board area grouped by statistical categories formed the appendix to the report.

It was noted that the Joint Board's Assessor and Electoral Registration Officer was the designated Assessor for fixed line Telecommunications Subjects which had resulted in a substantial increase in the workload of Joint Board staff in preparation for the 2017 Revaluation. Whilst every endeavour would be made to meet the current performance levels in relation to running roll and council tax targets, these may be affected as a result of the time pressures to complete the 2017 Revaluation within the timescale set by the Scottish Government.

DECIDED: That the report be noted.

8 PERFORMANCE REPORT

There was submitted an amended 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 exceeding the target of 95% within three months but narrowly missing the target of 99.5% 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 2015 and 31 March 2016 and also the number of deletions from the Valuation (Council Tax) List between 1 April 2015 and 31 March during 2014/15 and 2015/16 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 2015 and 31 March 2016 by constituent authority area, again ahead of the targets of 80% to be actioned within three months and 95% within six months. These amendments were value changes only and did not reflect alterations where overall value was unchanged, changes to occupancy details or other administrative changes.

It was noted that where a target had been missed, this had been due to the statutory duties undertaken by Joint Board staff as part of the 2017 Revaluation.

The appendix to the report detailed the 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.

9 RISK MANAGEMENT STRATEGY

There was submitted a report by the Assessor and Electoral Registration Officer relative to the Risk Management Strategy for the Joint Board.

The report intimated that risk management was the process of identifying risk, evaluating their potential consequences and determining the most effective methods of controlling them. The aim of the strategy was to reduce the frequency of risk events occurring, wherever this was possible, and minimise the severity of their consequences if they did occur.

Risk management would be an integral part of policy planning and operational management. Identifying, analysing, controlling and monitoring risk would help elected members and managers make informed decisions about the appropriateness of adopting policy or service delivery options.

DECIDED: That the report be noted.

10 **UPDATE ON RESTRUCTURE**

There was submitted a report by the Depute Assessor and Electoral Registration Officer providing an update on the restructure of Joint Board staff.

The report intimated that this was the first phase of the restructure and that a further report would be submitted to the Joint Board when this had been determined. The current staff structure of the Joint Board formed the appendix to the report.

DECIDED: That the report be noted.

11 **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 19 August 2016 within the offices of Inverclyde Council, Municipal Buildings, Clyde Square, Greenock.