



Renfrewshire Valuation Joint Board

Minute of Meeting Renfrewshire Valuation Joint Board

Date	Time	Venue
Friday, 19 January 2018	14:00	The Robertson Centre, 16 Glasgow Road, Paisley, PA1 3QF

Present

Councillor Paul O’Kane (East Renfrewshire Council): Councillor Graeme Brooks: Councillor Colin Jackson: Councillor Tommy McVey: Councillor Innes Nelson (all Inverclyde Council); and Councillor Tom Begg: Councillor Jacqueline Cameron: Councillor Audrey Doig: Councillor Kenny MacLaren: Councillor John McNaughtan (substitute for Councillor Mags MacLaren): Councillor John McIntyre: Councillor Jim Sharkey: Councillor Andy Steel (all Renfrewshire Council).

In Attendance

K Crawford, Assessor and Electoral Registration Officer, J Murgatroyd, Divisional Assessor and Assistant Electoral Registration Officer and S Carlton, Principal Administrative Officer (all Renfrewshire Valuation Joint Board); A MacArthur, Head of Finance, M Ball, Senior Accountant and E Currie, Senior Committee Services Officer (all Finance & Resources, Renfrewshire Council) and S Afzal, Senior Auditor (Audit Scotland).

Apologies

Councillor Angela Convery (East Renfrewshire Council) and Councillor Mags MacLaren (Renfrewshire Council).

Declarations of Interest

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

Prior to the start of the meeting the Convener welcomed Joshua Hopkins MSYP to the meeting.

1 Minute

There was submitted the Minute of the meeting of the Joint Board held on 17 November 2017.

DECIDED: That the Minute be approved.

2 Revenue Budget Monitoring

There was submitted a revenue budget monitoring report by the Treasurer in respect of the Joint Board for the period 1 April to 8 December 2017.

The report intimated that gross expenditure was currently £19,000 over budget and income was currently £8,000 over recovered resulting in a net overspend of £11,000.

The projected year-end position was a deficit of £10,000 resulting in a draw on reserves of £128,600 compared to a budgeted draw on reserves of £118,600.

DECIDED: That the report be noted.

Sederunt

Councillor Nelson entered the meeting during consideration of the following item of business.

3 Revenue Estimates 2018/19 to 2020/21

There was submitted a report by the Treasurer relative to the revenue estimates for the Joint Board including the requisition of constituent authorities for the financial year 2018/19 and indicative planning figures for 2019/20 and 2020/21.

The report intimated that the financial environment in which the Joint Board and constituent authorities operated continued to be characterised by significant demand and cost pressures, compounded by reducing levels of government grant support. The Scottish Budget and local government settlement announced on 14 December 2017 again reflected a revenue grant cut for local authorities and was for a single year only, adding some uncertainty to financial forecasts. However, it was recognised that over the medium-term, local government in Scotland was likely to face further contraction in available resources, relating predominantly to the provision of revenue grant from the Scottish Government. In this context, the Joint Board would continue to seek operational savings to ensure financial sustainability.

Following the introduction of Individual Electoral Registration in 2014/15, the Cabinet Office had provided funding for any additional costs incurred as a result of additional duties undertaken during the lifetime of this Parliament. However, this funding was diminishing and the Joint Board may have to apply on an annual basis should there be any costs not met from the Cabinet Office's initial allocation through a Justification Led Bid in the January of each financial year.

The report proposed that the overall requisition levels be £2,222,700 which was a 3% increase against 2017/18 requisition levels. The budget had been constructed on the basis of assumptions detailed in the report. The allocation of the requisition amongst the constituent authorities would be based on the percentage proportions of the Grant Aided Expenditure (GAE) as detailed in the report.

Appendix 1 to the report detailed the revenue estimates 2018/19 to 2020/21 for the Joint Board and the requisitions for constituent authorities were detailed in Appendix 2 to the report.

DECIDED:

(a) That the 2018/19 revenue estimates, as detailed in Appendix 1 to the report, and the requisitions for constituent authorities, as detailed in Appendix 2 to the report, be approved;

(b) That the utilisation of balances during 2018/19, as detailed in Appendix 1 to the report, be approved;

(c) That the indicative estimates for 2019/20 and 2020/21 be noted; and

(d) That the constituent authorities be notified of the requisitions required for 2018/19.

4 Barclay Review - Update

There was submitted a report by the Assessor and Electoral Registration Officer relative to the Barclay Review.

The report intimated that the Barclay Review had been tasked to look at Non-domestic Rates and published its findings in late August 2017. The Scottish Assessors Association had produced an action plan identifying points raised by the review together with a timeline for implementation, a copy of which formed the appendix to the report.

DECIDED: That the report be noted.

5 Performance Report

There was submitted a report by the Divisional 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 1 April and 31 December 2017.

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 exceeding the target of 95% within three months and also 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 and 31 December 2017 and also the number of deletions from the Valuation (Council Tax) List between 1 April and 31 December during 2016 and 2017 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 and 31 December 2017 by constituent authority area, which exceeded the target of 80% to be actioned within three months but narrowly missed the target of 95% within six months by 0.68%.

The identification and collating of information for all 'shootings and deer forest' within the Joint Board area had resulted in 73 entries being created which, as agreed by the Scottish Assessors Association and the Scottish Government, were not reflected in the number of alterations carried out between 1 April and 31 December 2017.

DECIDED: That the report be noted.

6 Audit Scotland Annual Audit Plan 2017/18

There was submitted a report by Audit Scotland relative to the annual audit plan 2017/18 for the Joint Board which outlined Audit Scotland's planned activities in their audit for the 2017/18 financial year.

The report highlighted that the annual audit plan 2017/18 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 updated 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 2017/18 be noted.

Sederunt

Councillor Steel entered the meeting prior to consideration of the following item of business.

7 Internal Audit Report

There was submitted a report by the Assessor and Electoral Registration Officer relative to the audit of the Joint Board's Council Tax procedures carried out by the Chief Internal Auditor, Renfrewshire Council.

The report intimated that Audit Scotland had recommended that internal audit reports be provided to the Joint Board. The report by the Chief Internal Auditor was appended to the report and it was noted that the audit had identified that satisfactory arrangements were in place for managing the Joint Board's council tax valuation system.

DECIDED: That the report be noted.

8 Code of Conduct - Update

There was submitted a report by the Assessor and Electoral Registration Officer relative to the updated Code of Conduct for Joint Board staff. A copy of which was appended to the report.

The report intimated that Audit Scotland had recommended that the Code of Conduct for Joint Board staff be updated in line with Renfrewshire Council's updated Employee Code of Conduct. Once approved, the Code of Conduct would be reissued to staff and they would be requested to confirm that they were aware of its contents and be bound by its terms.

It was proposed that a staff training event be arranged to advise Joint Board staff of the contents of the updated Code of Conduct. This was agreed.

DECIDED:

(a) That the updated Code of Conduct, which formed the appendix to the report, be approved; and

(b) That a staff training event be arranged to advise Joint Board staff of the contents of the updated Code of Conduct.

9 Standing Orders Relating to Contracts

There was submitted a report by the Assessor and Electoral Registration Officer relative to updated Standing Orders Relating to Contracts for the Joint Board, a copy of which formed the appendix to the report.

The report intimated that Audit Scotland had recommended that the Standing Orders Relating to Contracts for the Joint Board staff be updated.

DECIDED: That the updated Standing Orders Relating to Contracts for the Joint Board, which formed the appendix to the report, be approved.

10 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 1 June 2018 within East Renfrewshire Council Headquarters, Rouken Glen Road, Giffnock.