



## Renfrewshire Valuation Joint Board

### Minute of Meeting Renfrewshire Valuation Joint Board

Date	Time	Venue
Friday, 01 June 2018	14:00	East Renfrewshire Council (Council HQ), Council Headquarters, Eastwood Park, Rouken Glen Road, Giffnock, G45 6UG

#### Present

Councillor Paul O’Kane (East Renfrewshire Council); Councillor Graeme Brooks (Inverclyde Council); and Councillor Tom Begg, Councillor Jacqueline Cameron, Councillor Audrey Doig, Councillor Kenny MacLaren, Councillor Mags MacLaren, Councillor John McIntyre and Councillor Jim Sharkey (all Renfrewshire Council).

#### Apologies

Councillor Charlie Gilbert (East Renfrewshire Council); Councillor Colin Jackson, Councillor Tommy McVey, Councillor Innes Nelson (all Inverclyde Council); and Councillor Andy Steel (Renfrewshire Council).

#### In Attendance

K Crawford, Assessor and Electoral Registration Officer, J Murgatroyd, Divisional Assessor and Assistant Electoral Registration Officer, L Hendry, Divisional Assessor and Assistant Electoral Registration Officer and S Carlton, Principal Administrative Officer (all Renfrewshire Valuation Joint Board); and A McMahon, Chief Auditor, M Ball, Senior Accountant 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 19 January 2018.

**DECIDED:** That the Minute be approved.

## **2 Unaudited Annual Accounts 2017/18**

There was submitted a report by the Treasurer relative to the unaudited annual accounts for the Joint Board 2017/18 which were attached to the report. The report intimated that the accounts for the year ended 31 March 2018 had been completed and forwarded to Audit Scotland for audit. The accounts showed a deficit for the year of £125,050 compared to a budgeted deficit of £118,600, returning an overspend of £6,450.

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 Assessor and Electoral Registration Officer, as well as the Treasurer, in accordance with the regulations.

**DECIDED:** That the annual accounts for the year ended 31 March 2018 be noted and that the accounts be further presented to the Joint Board on completion of the audit.

## **3 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 are 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 included those councillors who held offices as convener or vice-convener of a joint board such as the Renfrewshire Valuation Joint Board.

The Local Governance (Scotland) Act 2004 (Remuneration) Amendment Regulations 2018 came into force on 1 April 2018 and implemented an increase of 0.4% in the yearly remuneration payable to councillors from 1 April 2018.

The convener of a joint board would be paid a total yearly amount of £21,245 and the vice-convener of a joint board would be paid a total yearly amount of £20,183 both inclusive of any amount payable to a convener or vice-convener as a councillor or senior councillor.

It was noted that the Regulations stated 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 the Renfrewshire Valuation Joint Board shall be met in full by Renfrewshire Council for Councillor Audrey Doig and East Renfrewshire Council for Councillor Danny Devlin.

**DECIDED:**

(a) That the revised remuneration levels mandated by The Local Governance (Scotland) Act 2004 (Remuneration) Amendment Regulations 2018 for the Convener and Depute Convener of the Renfrewshire Valuation Joint Board be noted;

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

**4 Internal Audit Annual Report 2017/18**

There was submitted a report by the Chief Auditor, Renfrewshire Council relative to the Internal Audit annual report on the Renfrewshire Valuation Joint Board 2017/18. 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 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 2017/18 and contained an audit assurance statement.

**DECIDED:** That the Internal Audit annual report for 2017/18 be noted.

**5 Service Review Part 1**

Under reference to item 8 of the Minute of the meeting of this Joint Board held on 30 June 2017 there was submitted a report by the Assessor and Electoral Registration Officer relative to an update on the progress of the service review in relation to the current issue of the loss of the Depute Assessor's post.

The report intimated that this was the first stage in meeting the strategic changes and workforce issues which would require to be addressed over the coming months and years. Audit Scotland, in their 2016/17 report, had highlighted the need to establish a financially sustainable position going forward whilst acknowledging the fiscal constraints under which local government was currently operating and accepting the fact that service delivery must be maintained.

The deletion of the post of Depute Assessor and Electoral Registration Officer had been approved by the Joint Board at its meeting held on 18 November 2016 however, the duties previously undertaken by that post required to be re-distributed and re-assigned to one or more job roles within the organisation to ensure that the Assessor and Electoral Registration Officer had appropriate cover as set out by statute.

The changes to the structure of the Joint Board were detailed in the report. An amended Appendix D was tabled at the meeting which detailed the current structure of the Joint Board and Appendix E to the report detailed the proposed structure of the Joint Board.

It was noted that the Assessor and Electoral Registration Officer believed that the revised structure allowed the Joint Board to incorporate the previous duties and responsibilities of the Depute Assessor and Electoral Registration Officer's post. Going forward, the Assessor and Electoral Registration Officer would look again at the Joint Board structure to ensure that the Joint Board was fit for purpose and had suitable resources to allow the future challenges to be met.

**DECIDED**: That the report be noted.

## **6 Strategic Service Plan 2018/21**

There was submitted a report by the Assessor and Electoral Registration Officer relative to the strategic service plan 2018/21 for the Joint Board.

The service plan set out the Joint Board's service mission and vision; service functions; core objectives; and key activities and outcomes.

**DECIDED**: That the strategic service plan 2018/21 be noted.

## **7 Annual Canvass - Electoral Registration Update**

There was submitted a report by the Assessor and Electoral Registration Officer providing information on the forthcoming annual canvass 2018 and an update on the tendering for both an electronic management system and print and scan services.

The report intimated that the issue of household enquiry forms to all properties in the Joint Board area would commence in early June. These forms invited those at each property to complete and return the form either online, by telephone, text or post and details of the method of return for 2015, 2016 and 2017 were detailed in the report. Any changes notified would result in the issue of an Invitation to Register which could be completed online using the Governments Digital Service, by post or by telephone. Reminders would be issued to all properties where no response had been received in early August.

The next phase, the door-to-door canvass of properties where no response had been received, would be undertaken during September and November with canvassers visiting the properties in an attempt to obtain a completed household enquiry form. Under current legislation local data held by Councils and other bodies could not be used for this canvass and this continued to add to the costs and complexity of the canvass. Discussions were ongoing with the Government around making changes to the canvass procedures to make the process more efficient both in terms of cost and engagement with electors.

The Registers would be published on 1 December 2018 and details of the electorate for the last three years by constituent authority area were detailed in the report.

In relation to revised proposals for the 2018 Review of UK Parliamentary Constituencies, the Boundary Commission was considering responses to the consultation and developing final recommendations for submission to the Secretary of State for Scotland in September 2018.

The report advised that Returning Officers were responsible for the next compulsory review of polling district and places which must be started and completed between 1 October 2018 and 31 January 2019. The Electoral Registration Officer would have additional workload resulting from the review.

In December 2017, Renfrewshire Council's procurement service had invited tenders, on behalf of the Joint Board, for an Electoral Management System. On review of the submissions it was clear that some matters required further clarification and the original tender was withdrawn. A new tender document had been prepared and would be advertised in due course. The Joint Board was also in the process of inviting tenders for the provision of all print and scan services.

A National Democracy Week would take place in early July and Assessors and Electoral Registration Officers throughout Scotland had engaged STV to run some TV advertising to promote democratic engagement and help ensure that the message reached a wider audience.

**DECIDED:** That the report be noted.

## **8 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 2017/18.

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 2017 to 31 March 2018, 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 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 2017 and 31 March 2018 and also the number of deletions from the Valuation (Council Tax) List between 1 April and 31 March during 2016/17 and 2017/18 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 2017 and 31 March 2018 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 summary of performance returns 2008/09 to 2017/18 was tabled.

**DECIDED:**

(a) That the report be noted; and

(b) That the publication of the summary report, tabled at the meeting, be approved.

## 9 Non-domestic Appeals

There was submitted a report by the Divisional Assessor and Assistant Electoral Registration Officer advising of the number of revaluation appeals and running roll appeals received since the 2017 revaluation and the effect this could have on values and resources.

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 five years.

The revaluation brought with it a fresh right of appeal and traditionally resulted in a large influx of appeals. The total number of revaluation appeals received for 2017 was 3,832. Following a revaluation, new values would generally remain unchanged until the next revaluation unless the property was altered or other changes had taken place. New properties would be added to the roll as they became capable of occupation and entries for demolished buildings would be deleted.

For comparison, Appendix 1 to the report detailed the 2010 revaluation appeals; Appendix 2 to the report detailed the running roll appeals for 2010/11; Appendix 3 to the report detailed the 2017 revaluation appeals; and Appendix 4 to the report detailed the 2017/18 running roll appeals all by category type.

A running roll appeal could be lodged by a rate payer or their agent on the grounds that there had been a material change of circumstances which had affected the value of the property. At present 350 running roll appeals had been received.

The total revaluation and running roll appeals currently lodged with the Joint Board was 4,182 and all must be cited for a local Valuation Appeal Committee hearing by 31 December 2020.

**DECIDED:** That the report be noted.

## 10 Review of Scheme of Delegated Functions

There was submitted a report by the Clerk relative to a revised scheme of delegated functions for the Joint Board.

The report intimated that the Joint Board approved its scheme of delegation and recognition at a meeting held on 28 August 2018. This scheme had subsequently been amended at meetings held on 14 August 1998, 14 May 2004, 19 May 2006 and 20 August 2010.

Having regard to the role and functions of the Joint Board and good practice and in view of the passage of time, a review of the scheme had been undertaken by the Clerk, in consultation with the Assessor and Electoral Registration Officer.

A copy of the revised scheme of delegation formed the appendix to the report with suggested deletions detailed in blue ink and scored through and the suggested additions detailed in red ink. The current review was aimed at ensuring that the provisions of the scheme did not contain any obstacles to the efficient operation of the Joint Board's functions and the amendments proposed reflected that approach. The most significant changes were set out in section 4 of the report.

**DECIDED:** That the existing scheme of delegation be revoked and the revised scheme of delegation, as appended to the report, be approved.

## **11 Revised Financial Regulations**

There was submitted a report by the Chief Auditor, Renfrewshire Council relative to revised Financial Regulations.

The report intimated that a comprehensive and up-to-date set of Financial Regulations was a key element of corporate governance as they provided a framework for good financial management.

The main changes related to changes to the designations of those officers appointed as Treasurer and Clerk to the Joint Board. Some other minor changes had been made in order to improve clarity and recognition that previously adopted financial codes for banking arrangements, insurance and risk management and write-offs had been incorporated into the Joint Board's financial codes.

The updated Financial Regulations were appended to the report. It was noted that the updated financial codes would be issued to the Assessor and Electoral Registration Officer following approval of the revised Financial Regulations.

**DECIDED:** That the revised Financial Regulations be approved.

## **12 Internal Audit Reporting Arrangements**

There was submitted a report by the Chief Auditor, Renfrewshire Council relative to internal audit reporting arrangements.

The report intimated that Audit Scotland in their report to members on the annual audit for 2016/17 identified that "internal audit reports were not provided to members of the Joint Board". This had presented the Chief Auditor with an opportunity to review and formalise the internal audit reporting arrangements for the Joint Board.

It was noted that in line with the Public Sector Internal Audit Standards, Internal Audit must communicate the results of each engagement to the Joint Board. The report outlined the details and outcomes of the Chief Auditor's considerations in relation to the Joint Board reporting arrangements for completed audit engagements and follow-up work.

**DECIDED:** That the reporting arrangements put in place to communicate the results of internal audit work to the Joint Board be noted.

## **13 Summary of Outstanding 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 undertake 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 details those recommendations which had not yet been implemented or were in the process of being implemented together with the management response.

The Assessor and Electoral Registration Officer advised that she would provide an update to members at the next meeting of the Joint Board to be held on 17 August 2018.

**DECIDED:**

- (a) That the up-to-date position of the outstanding recommendations be noted; and
- (b) That the Assessor and Electoral Registration Officer provide an update to members at the next meeting of the Joint Board to be held on 17 August 2018.

## **14 Flexible Working Policy and Procedures**

There was submitted a report by the Assessor and Electoral Registration Officer relative to the updated Flexible Working Policy and Procedures for Joint Board staff, copies of which were appended to the report.

The report intimated that the Joint Board was committed to adopting new ways of working which assisted in the process of modernising service delivery whilst promoting work-life balance for employees. This policy and supporting procedures aimed to ensure the fair and equitable treatment of all employees; committed the Joint Board to make reasonable adjustments to remove barriers, avoiding discrimination for employees; and extended to all Joint Board employees covered by Local Government Terms and Conditions.

**DECIDED:** That the updated Flexible Working Policy and Procedures for Joint Board staff be approved.

## **15 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 17 August 2018 within Inverclyde Council, Municipal Buildings, Clyde Square, Greenock.