



## Renfrewshire Valuation Joint Board

### Minute of Meeting Renfrewshire Valuation Joint Board.

Date	Time	Venue
Friday, 28 May 2021	14:00	Remotely by MS Teams,

#### Present

Councillor Angela Convery, Councillor Annette Ireland and Councillor Charlie Gilbert (all East Renfrewshire Council); Councillor Graeme Brooks and Councillor Tommy McVey (both Inverclyde Council); and Councillor Jim Paterson (substitute for 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 & Electoral Registration Officer, L Hendry, Assistant Assessor & Electoral Registration Officer and J Murgatroyd, Assistant Assessor & Electoral Registration Officer (all Renfrewshire Valuation Joint Board); M Conaghan, Legal & Democratic Services Manager, K Campbell, Assistant Chief Auditor, C McCourt, Finance Business Partner, E Currie, Senior Committee Services Officer, R Devine, Senior Committee Services Officer and E Gray, Senior Committee Services Officer (all Finance & Resources, Renfrewshire Council); and M Ferris, Senior Manager and A MacDonald, Senior Auditor (both Audit Scotland).

#### Recording of Meeting

Prior to the commencement of the meeting the Convener intimated that this meeting of the Joint Board would be recorded and that the recording would be available to watch on the Council's website.

#### Apologies

Councillors Begg and Cameron (both 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 congratulated Councillor O’Kane on his election to the Scottish parliament.

### 1 Minute

There was submitted the Minute of the meeting of this Joint Board held on 26 February 2021.

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

### 2 Unaudited Annual Accounts 2020/21

There was submitted a report by the Treasurer relative to the unaudited annual accounts for the Joint Board 2020/21 which were appended to the report.

The report intimated that the accounts for the year ended 31 March 2021 would be submitted to Audit Scotland in advance of the statutory deadline of 30 June 2021. The Joint Board had ended the 2020/21 financial year with a surplus of income over expenditure of £226,000. The management commentary within the accounts provided an overview of the Joint Board’s financial performance during 2020/21 together with a summary of risks and the outlook for the future.

The Local Authority Accounts (Scotland) Regulations 2014 required the Joint Board to prepare and publish a set of accounts, including an annual governance statement, by 30 June each year. The unaudited accounts were then required to be formally considered by the Joint Board no later than 31 August and the annual governance statement should be formally approved at this time.

In accordance with the Local Authority Accounts (Scotland) Regulations 2014, the unaudited annual accounts would be signed only by the Treasurer as proper officer. The accounts would then be subject to external audit by the Joint Board’s appointed auditor, Audit Scotland, by 30 November. The 2020/21 audited annual accounts were scheduled to be presented to the Join Board on 19 November 2021 for approval and signing by the Convener, the Assessor and the Treasurer, in accordance with the regulations.

**DECIDED:**

(a) That the unaudited annual accounts for 2020/21 be noted;

(b) That the annual governance statement be approved; and

(c) That the final budget monitoring position for 2020/21 and its impact on reserves be noted.

### 3 **Internal Audit Annual Report 2020/21**

There was submitted a report by the Chief Auditor relative to the Internal Audit Annual Report on the Renfrewshire Valuation Joint Board 2020/21.

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 annual 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 2020/21 and contained an audit assurance statement.

**DECIDED:** That the Internal Audit Annual Report for 2020/21 be noted.

### 4 **Internal Audit Engagement - Electoral Registration System**

There was submitted a report by the Chief Auditor relative to the audit of the Joint Board's electoral registration system.

The report intimated that in line with the Public Sector Internal Audit Standards, Internal Audit must communicate the results of each engagement to the Joint Board. The arrangements put in place were that the Chief Auditor would report summaries of completed audit engagements to the Joint Board on the conclusion of each engagement for formal consideration by members in line with best practice.

The summary for the internal audit review of the electoral registration system, completed in April 2021, was appended to the report and detailed the overall assurance rating and the number of recommendations in each risk category.

**DECIDED:** That the summary for the internal audit review of the Joint Board's electoral registration system, appended to the report, be noted.

### 5 **Remuneration of Elected Members who are appointed Convener and Vice-convener 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 18 January 2021 and came into force from 1 April 2021. These amendment regulations, The Local Governance (Scotland) Act 2004 (Remuneration) Amendment Regulations 2021 stipulated changes to the remuneration rates payable to elected members.

The change implemented by the 2021 amendment regulations was an increase of 4.2% in the yearly remuneration payable to councillors from 1 April 2021. The 2021

amendment regulations stipulated that the convener of a joint board shall be paid, from 1 April 2021, a total yearly amount of £23,257 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 2021, a total yearly amount of £22,095 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 2021 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.

**6 Electoral Update**

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

The report detailed the actions taken by the Assessor & Electoral Registration Officer in connection with arrangements for the Scottish Parliamentary election held on 6 May 2021; the preparations for the Canvass which would commence in July; and the work of the UK and Scottish Government Accessibility Groups, the Cabinet Office, and the Electoral Management Board for Scotland.

On behalf of the Joint Board, the Convener thanked all Joint Board staff and Renfrewshire Council’s Election Team for the work undertaken in delivering a successful election on 6 May 2021.

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

**7 Barclay Update**

Under reference to item 4 of the Minute of the meeting of this Joint Board held on 26 February 2021, there was submitted a report by the Assessor & Electoral Registration Officer relative to developments and expenditure arising from the Barclay Review.

The report intimated that The Non-Domestic Rates (Scotland) Bill was now law and had been partially implemented in April 2020 with full implementation to follow at various times over the next couple of years. The report detailed the six main Barclay recommendations reflected in the Bill.

The report advised that the Scottish Assessor’s Association (SSA) had regular contact with the Scottish Government to ensure a consistent approach. Assessors would continue to work jointly to ensure delivery of all new duties and would support ongoing development of the SSA Portal which provided information to ratepayers and their

agents. Assessors had submitted plans to the Scottish Government detailing the plans and actions being taken to ensure that all Barclay recommendations would be fully implemented and delivered within legislative timelines.

The Scottish Government had agreed to fund the extra costs to facilitate this work and funding had flowed through councils to the Joint Board as shown in the financial reports submitted to the Joint Board over the last few years. Due to recruitment issues, it was noted that not all funding had been spent in the year in which it had been allocated, resulting in an increasing reserve balance.

The Scottish Government had revised funding and had informed all Assessors that any underspend in the financial year 2021/22 had to be returned to the Scottish Government for redistribution. This Joint Board would return circa £150,000, mainly due to non-filling of vacancies.

The report provided an update in relation to recruitment and restructure; the next Non-domestic Revaluation; COVID appeals; information gathering powers; the IT Valuation System; and the Internal Barclay Project Group/2023 revaluation.

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

## 8 **Performance Report**

There was submitted a report by the Assistant Assessor & 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 2020/21.

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 2020 to 31 March 2021, 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 narrowly missing the target of 95% within three months by achieving 93.84% and exceeding the target of 97% within 6 months by achieving 99.50%.

The report also detailed the average number of days taken to add a house in each constituent authority area between 1 April 2020 and 31 March 2021 and also the number of deletions from the Valuation (Council Tax) List between 1 April and 31 March during 2019/20 and 2020/21 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 2020 and 31 March 2021 by constituent authority area, which had not met the target of 80% to be actioned within three months or 95% within six months and the report detailed the reasons for this.

It was noted that the ongoing Coronavirus pandemic had, and would continue to have, an impact on the working practices of Joint Board staff in the short-to-medium term. The management team had reviewed the targets for Council Tax and non-domestic valuation in light of the demands placed on staff and resources and proposed that in relation to Council Tax, the 2020/21 targets be retained for the 2021/22 financial year as 95% within 3 months and 97% within 6 months and that the targets for non-domestic valuation be reduced to 50% within 3 months and 75% within 6 months.

The summary of performance returns 2011/12 to 2020/21 was appended to the report.

**DECIDED:**

- (a) That the report be noted;
- (b) That the performance targets for 2021/22 be approved; and
- (c) That the publication of the summary report, appended to the report, be approved.

**9 Non-domestic Appeals**

There was submitted a report by the Assistant Assessor & 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 & 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 seven 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, whichever was later. 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. However, the Scottish Government had recently confirmed that the disposal date had been extended to 31 December 2021.

The report provided an update 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 the disposal of other outstanding appeals.

Appendix 1 to the report detailed the number of revaluation appeals received, disposed of and outstanding by constituent authority and the Joint Board area as at 31 December 2020. Appendix 2 to the report detailed the number of running roll appeals received on or after 1 March 2020, outlining those dealt with in each constituent authority and the Joint Board area as at 3 February 2021.

The disposal of appeals was a major component of the work undertaken by the Assessor's valuation staff and was work that could be stressful due to the strict legislative timetables and the adversarial nature of the negotiations. The unexpected results of the current pandemic had resulted in staff continuing to conduct negotiations whilst adhering to guidelines with regard to social distancing.

The report congratulated staff in getting the 2017 revaluation appeals to a level where the small numbers outstanding were dependent upon national agreements being concluded and thanked them for their commitment and professionalism in rising to this challenge and successfully delivering the service.

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

10 **Strategic Service Plan April 2021 to April 2024**

There was submitted a report by the Assessor & Electoral Registration Officer relative to the annual update of the three-yearly Strategic Service Plan 2021/24, a copy of which was appended to the report.

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

11 **Public Sector Equality Duty - Progress Report**

There was submitted a report by the Assistant Assessor & Electoral Registration Officer relative to the two-yearly progress report on how the organisation was meeting the equality duty, a copy of Public Sector Equality Duty 2021 was appended to the report.

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

12 **Appointment of Assessor and Electoral Registration Officer**

There was submitted a report by the Clerk relative to the appointment of a new Assessor & Electoral Registration Officer.

The report intimated that the Assessor & Electoral Registration Officer had advised that she intended to resign and terminate her employment with Renfrewshire Valuation Joint Board with effect from 15 October 2021. Arrangements required to be made for the appointment of the new Assessor & Electoral Registration Officer and the report proposed that officers be authorised to begin the recruitment process by advertising the post, in the first instance, and thereafter arranging for all stages of the recruitment process including candidates for the post being interviewed. Arrangements also required to be made for the establishment of an Appointments Sub-committee.

The report advised that in terms of the Valuation Joint Boards (Scotland) Order 1995, the Joint Board may appoint from its membership such sub-committees as it may from time to time consider necessary or desirable and may refer to such sub-committees such matters as the Joint Board may from time to time specify. Accordingly, the report proposed that the Joint Board appoints from its membership an Appointments Sub-committee which had delegated authority to carry out the necessary interviews and appoint the new Assessor & Electoral Registration Officer and to take all decisions ancillary thereto.

The report further proposed that the Appointments Sub-committee comprise eight members with four members being appointed from Renfrewshire Council's representatives on the Joint Board and two each from the representatives of Inverclyde and East Renfrewshire Councils. This reflected the arrangements made for previous recruitment processes for this post. The Convener then invited nominations from the membership of the Joint Board for the Appointments Sub-committee.

**DECIDED:**

(a) That the Joint Board note the resignation of Kate Crawford, the Assessor and Electoral Registration Officer, with effect from 15 October 2021;

(b) That officers be authorised to make the necessary arrangements in connection with the recruitment process for the appointment of a new Assessor & Electoral Registration Officer;

(c) That, following nominations, Councillors Convery and Ireland (East Renfrewshire Council); Councillors Jackson and Nelson (Inverclyde Council) and Councillors Audrey Doig, McIntyre, Sharkey and Steel (Renfrewshire Council) be appointed to the Appointments Sub-committee with delegated powers to interview and appoint the new Assessor & Electoral Registration Officer and take all decisions ancillary thereto; and

(d) That Councillor Audrey Doig be appointed as the Convener of the Appointments Sub-committee.

13 **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 September 2021.