

LANARKSHIRE VALUATION JOINT BOARD

Minutes of meeting held via Microsoft Teams on 1 June 2020

Convener:

Councillor Alex McVey, North Lanarkshire Council

Councillors Present:

North Lanarkshire Council

Councillor Tom Castles

South Lanarkshire Council

Councillor Walter Brogan, Councillor Poppy Corbett, Councillor Peter Craig, Councillor Isobel Dorman, Councillor Lynsey Hamilton (Depute), Councillor Ann Le Blond, Councillor Jim Wardhaugh

Councillors' Apologies:

North Lanarkshire Council

Councillor Lynne Anderson, Councillor Bob Burgess, Councillor Jim Reddin, Councillor William Shields, Councillor Caroline Stephen, Councillor Annette Valentine

South Lanarkshire Council

Councillor Geri Gray

Attending:

Assessor and Electoral Registration Service

G Bennett, Assessor and Electoral Registration Officer; J Neason, Assistant Assessor and Electoral Registration Officer

Clerk's Office

C Sneddon, Clerk; P MacRae, Administration Officer, South Lanarkshire Council

Treasurer's Office

P Manning, Treasurer; Y Douglas, Audit and Compliance Manager, L O'Hagan, Finance Manager (Strategy), South Lanarkshire Council

Also Attending:

Audit Scotland

B Gillespie, Lead Auditor

1 Declaration of Interests

No interests were declared.

2 Minutes of Previous Meeting

The minutes of the meeting of the Board held on 2 March 2020 were submitted for approval as a correct record.

The Board decided: that the minutes be approved as a correct record.

3 Revenue Budget Monitoring 2020/2021 - Lanarkshire Valuation Joint Board

A report dated 5 May 2020 by the Treasurer was submitted comparing the Board's actual expenditure at 24 April 2020 against the budgeted expenditure for 2020/2021 and providing a forecast for the year to 31 March 2021.

As at 24 April 2020, there was an underspend on the Board's revenue budget of £0.042 million. The financial forecast to 31 March 2021 was a breakeven position.

The Scottish Government had granted funding totalling £0.594 million for 2020/2021 to address and identify costs to the Board arising from the Barclay Review. The sums from North and South Lanarkshire Councils, each amounting to £0.297 million, had been transferred to the Board through additional requisition payments. The annual budget for Employee Costs and Requisition Payments had been revised in respect of this, as detailed in Appendix A to the report.

The Board decided:

- (1) that the underspend on the Board's revenue budget of £0.042 million at 24 April 2020, as detailed in Appendix A to the report, be noted; and
- (2) that the forecast to 31 March 2020 of a breakeven position be noted.

[Reference: Minutes of 2 March 2020 (Paragraph 3)]

4 Internal Audit Annual Assurance Report 2019/2020

A report dated 13 May 2020 by the Executive Director (Finance and Corporate Resources) was submitted:-

- ◆ detailing progress on, and performance of, Internal Audit services to Lanarkshire Valuation Joint Board in 2019/2020
- ◆ providing an independent audit opinion on the adequacy and effectiveness of the Board's framework of governance, risk management and control arrangements for the year ended 31 March 2020

The Internal Audit Annual Report in relation to the Lanarkshire Valuation Joint Board covered:-

- ◆ workload and performance
- ◆ basis of the audit opinion
- ◆ delivery of audit actions
- ◆ audit findings
- ◆ the opinion of Internal Audit on the adequacy and effectiveness of the Board's internal control systems

The opinion of Internal Audit for the year 2019/2020 was that a reasonable level of assurance could be placed on the adequacy and effectiveness of the Board's internal control systems and governance arrangements.

Officers responded to members' questions on:-

- ◆ outstanding Revaluation Appeals as a result of the Government's public health advice in relation to the Coronavirus pandemic
- ◆ data protection controls in respect of homeworking practices during the Coronavirus pandemic

The Board decided:

- (1) that the Internal Audit Annual Report for 2019/2020 for the Lanarkshire Valuation Joint Board be noted; and

- (2) that the opinion of Internal Audit be considered in the preparation of the 2019/2020 Statement of Governance for the Lanarkshire Valuation Joint Board.

[Reference: Minutes of 3 June 2019 (Paragraph 4)]

5 Annual Governance Statement – Lanarkshire Valuation Joint Board

A report dated 14 May 2020 by the Treasurer was submitted on the Annual Governance Statement for 2019/2020 which would be included in the Lanarkshire Valuation Joint Board's 2019/2020 Annual Accounts.

The Board's Annual Governance Statement 2019/2020, which was attached as an appendix to the report, provided details of the systems for internal control which were in place to ensure a robust governance structure. For 2019/2020, the Treasurer's opinion was that the systems for internal control were effective. Those would continue to be reviewed and improved, as appropriate, in 2020/2021.

In response to a member's question on measures to ensure that the Electoral Register was maintained, given the restrictions in place as a result of the Coronavirus pandemic, officers advised that the restriction on door to door canvassing would not compromise the maintenance of the register as other options were available to ensure that it was kept up to date.

The Board decided: that the Annual Governance Statement, attached as an appendix to the report, be approved for inclusion in the Lanarkshire Valuation Joint Board's 2019/2020 Annual Accounts.

6 2019/2020 Annual Report and Accounts - Lanarkshire Valuation Joint Board

A report dated 5 May 2020 by the Treasurer was submitted on the Board's Annual Report and Accounts for the financial year ending 31 March 2020.

At its meeting on 2 March 2020, the Board had been advised of a probable outturn transfer to reserves of £0.465 million. Appendix 1 to the report detailed the actual position for the Board for the year ended 31 March 2020 which showed a transfer to reserves of £0.523 million. The unaudited Annual Report and Accounts, attached as Appendix 2 to the report, detailed the Revenue Accounts and Balance Sheet position as at 31 March 2020 which showed a net credit position of £0.062 million. After implementing statutory accounting practice, the net position on the Board's General Fund Balance was a surplus of £0.523 million, as shown in Appendix 1. This sum, when added to the General Reserve of £0.424 million carried forward from 2018/2019, gave the Board a closing General Reserve position of £0.947 million at 31 March 2020.

The Board decided: that the unaudited Annual Report and Accounts for the Board for the year ended 31 March 2020, attached as an appendix to the report, be approved for submission to the external auditors, Audit Scotland.

[Reference: Minutes of 3 June 2019 (Paragraph 6) and 2 March 2020 (Paragraph 3)]

7 Lanarkshire Valuation Joint Board Annual Audit Plan 2019/2020

The Board considered the Lanarkshire Valuation Joint Board Audit Plan for 2019/2020, dated February 2020, submitted by the Council's External Auditors, Audit Scotland. The Plan set out the audit work necessary to allow Audit Scotland to provide an independent auditor's report and meet the wider scope requirements of public sector audit.

The Plan was structured around the following areas:-

- ◆ risks and planned work
- ◆ audit scope and timing

Details were given on key aspects of those areas. The Annual Accounts timetable would be subject to review as a result of the Government's public health advice in relation to the Coronavirus pandemic.

The Board decided: that the report be noted.

[Reference: Minutes of 4 March 2018 (Paragraph 8)]

8 Lanarkshire Valuation Joint Board Efficiency Gains 2019/2020

A report dated 14 May 2020 by the Assistant Assessor and Electoral Registration Officer was submitted on the Board's efficiency gains for the financial year 2019/2020.

The report outlined Lanarkshire Valuation Joint Board's efficiency measures implemented in 2019/2020 and detailed both cashable and non-cashable efficiency gains totalling £540,803.

Details of the efficiency gains for 2019/2020 were provided in the appendix to the report.

The Board decided: that the report be noted.

[Reference: Minutes of 3 June 2019 (Paragraph 9)]

9 Equality Reporting: Employee Information Annual Report April 2020

A report dated 14 May 2020 by the Assessor and Electoral Registration Officer was submitted on the Board's Employee Information Annual Report in respect of equality reporting for the period 1 April 2019 to 31 March 2020. The Employee Information Annual Report, attached as an appendix to the report, provided information on the composition, recruitment, development and retention of employees in respect of the following characteristics:-

- | | |
|----------------------------------|---------------------------|
| ◆ age | ◆ pregnancy and maternity |
| ◆ disability | ◆ race |
| ◆ gender and gender reassignment | ◆ religion and belief |
| ◆ marriage and civil partnership | ◆ sexual orientation |

The Board decided: that the report be noted.

[Reference: Minutes of 3 June 2019 (Paragraph 7)]

10 Lanarkshire Valuation Joint Board Public Performance Report 2019/2020

A report dated 14 May 2020 by the Assessor and Electoral Registration Officer was submitted on the Board's Public Performance Report for the financial year 2019/2020. The Public Performance Report, attached as an appendix to the report, outlined the Board's performance in its core service delivery areas during 2019/2020.

The Board decided: that the report be noted.

[Reference: Minutes of 3 June 2019 (Paragraph 8)]

11 Lanarkshire Valuation Joint Board - Service Plan 1 April 2019 to 31 March 2022 Update

A report dated 14 May 2020 by the Assistant Assessor and Electoral Registration Officer was submitted providing an update on the Lanarkshire Valuation Joint Board Service Plan for the period 1 April 2019 to 31 March 2022.

The current Service Plan, approved by the Board on 4 March 2019, set out the Board's key business areas over the period 1 April 2019 to 31 March 2022. The Plan, which was attached as an appendix to the report, assisted in ensuring that services were delivered as effectively and efficiently as possible to service users.

Details of the Board's key challenges over the period of the Plan were outlined in the report.

Update reports on the progress of the Plan would be submitted to future meetings of the Board.

The Board decided: that the report be noted.

[Reference: Minutes of 4 March 2019 (Paragraph 5)]

12 Monitoring of Complaints - 1 April 2019 to 31 March 2020

A report dated 14 May 2020 by the Assessor and Electoral Registration Officer was submitted on complaints received by the Lanarkshire Valuation Joint Board in the period 1 April 2019 to 31 March 2020.

A total of 16 complaints had been received in the period 1 April 2019 to 31 March 2020. Of those, 3 related to council tax, 2 related to non-domestic rating and 11 related to electoral registration. 3 complaints had been classified as upheld, 9 had not been upheld and 4 had been partially upheld.

1 complaint, relating to a council tax issue, had proceeded to the Scottish Public Services Ombudsman (SPSO) during the year 2019/2020. Following a review of the complaint, the SPSO decided not to take the complaint forward.

The Board decided: that the report be noted.

[Reference: Minutes of 3 June 2019 (Paragraph 10)]

13 Progress Update

A report dated 14 May 2020 by the Assessor and Electoral Registration Officer was submitted on:-

- ◆ an overview of the Service
- ◆ current issues and Service priorities, including the response to the Coronavirus pandemic
- ◆ an update on performance
- ◆ issues affecting the future direction of the Joint Board
- ◆ complaints received and dealt with since the last quarterly report

Statistical information, illustrating progress made in terms of key areas of the work undertaken by Lanarkshire Valuation Joint Board, was provided in the appendices to the report.

The Board decided: that the report be noted.

[Reference: Minutes of 2 May 2020 (Paragraph 5)]

14 Urgent Business

There were no items of urgent business.