

LANARKSHIRE VALUATION JOINT BOARD

Minutes of meeting held via Confero and in Committee Room 1, Council Offices, Almada Street, Hamilton on 5 June 2023

Convener:

Councillor Walter Brogan, South Lanarkshire Council

Councillors Present:

North Lanarkshire Council

Councillor Bob Burgess, Councillor Lesley Jarvie, Councillor Tom Johnston, Councillor Jim Reddin (Depute), Councillor William Shields, Councillor Anne Thomas

South Lanarkshire Council

Councillor Ross Clark, Councillor Colin Dewar, Councillor Lynsey Hamilton, Councillor Gavin Keatt, Councillor Mark McGeever

Councillors' Apologies:

North Lanarkshire Council

Councillor Fergus MacGregor, Councillor Alex McVey

South Lanarkshire Council

Councillor Janine Calikes, Councillor Martin Hose

Attending:

Assessor and Electoral Registration Service

R Pacitti, Assessor and Electoral Registration Officer (Designate); C Maxwell, Assistant Assessor and Electoral Registration Officer

Clerk's Office

C Sneddon, Clerk; H Calley, Administration Officer; L Wyllie, Administration Assistant, 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

D Meechan, Senior Auditor

1 Declaration of Interests

No interests were declared.

2 Appointment of Assessor and Electoral Registration Officer

A report dated 5 June 2023 by the Clerk was tabled advising the Board of the outcome of the recruitment process for the post of Assessor and Electoral Registration Officer.

As noted by the Board at its meeting held on 6 March 2023, the former Assessor and Electoral Registration Officer had indicated his intention to retire on 31 May 2023. The Board had also noted that arrangements would be put in place to advertise the post and for a Recruitment Panel to be convened to shortlist applicants for interview and select a successful candidate.

An advert for the post of Assessor and Electoral Registration Officer had subsequently been published on the myjobscotland website on 17 April 2023 with a closing date of 7 May 2023.

A Recruitment Panel, comprising 3 members from North Lanarkshire Council and 3 members from South Lanarkshire Council, including the Convener and Depute Convener and reflecting the political balances of each Council, had reviewed the applications and selected candidates for attendance at a recruitment assessment centre and for interview.

Following the recruitment assessment centre, interviews of the shortlisted applicants had been conducted by a similar Recruitment Panel on 5 June 2023 and, following appraisal of the applicants' performances at the assessment centre and interview, R Pacitti, Assistant Assessor and Electoral Registration Officer, Lanarkshire Valuation Joint Board, had been appointed as the Assessor and Electoral Registration Officer.

Congratulations were extended to R Pacitti on his appointment.

The Board decided: that the appointment of R Pacitti as the Assessor and Electoral Registration Officer be noted.

[Reference: Minutes of 6 March 2023 (Paragraph 5)]

3 Minutes of Previous Meeting

The minutes of the meeting of the Lanarkshire Valuation Joint Board held on 6 March 2023 were submitted for approval as a correct record.

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

4 Revenue Budget Monitoring 2023/2024 - Lanarkshire Valuation Joint Board

A report dated 30 May 2023 by the Treasurer was submitted:-

- ◆ providing an update on the 2023/2024 revenue budget
- ◆ comparing the Board's actual expenditure at 21 April 2023 against the budgeted expenditure for 2023/2024
- ◆ providing a forecast for the year to 31 March 2024

The Board, at its meeting on 5 December 2022, had approved a net budget of £4.392 million for 2023/2024. This had been funded by Council requisitions (£2.060 million from North and South Lanarkshire Councils) and £0.272 million from Reserves. The budget included an assumption that the allocation of Barclay funding would total £0.698 million and an assumption that there would be no impact from the potential transfer of the Valuation Appeal Panel to the Scottish Courts and Tribunal Service.

The Local Government Finance Order 2023 had since confirmed that North and South Lanarkshire Councils would each be allocated Barclay funding of £0.349 million for 2023/2024, therefore, no revision to the budget had been required.

The Order had also confirmed that North and South Lanarkshire Council would each receive a reduction in funding of £0.056 million in relation to the transfer of the Valuation Appeal Panel. This resulted in a total of £0.112 million being removed from the Board's budget, however, it effectively had no financial implication and had been reflected by way of adjustment in both the requisition income budget and expenditure budget.

Furthermore, the UK Government had allocated £0.015 million of one-off funding to the Board for 'New Burdens' in relation to the implementation of the Elections Act 2022, specifically the Voter Identification Regulations 2022 and the Assistance with Voting for Persons with Disabilities (Amendments) Regulations 2022.

Taking the above into account, the budgets for expenditure and income had both decreased by a net £0.097 million (a decrease of £0.112 million offset in part by an increase of £0.015 million). The budget adjustments and realignments, which resulted in an overall net budget for 2023/2024 of £4.280 million, were detailed in the report and included in the monitoring report in Appendix A to the report.

As at 21 April 2023, there was an underspend on the Board's revenue budget of £0.025 million.

The financial forecast to 31 March 2024 was a breakeven position.

The Board decided:

- (1) that the revisions to the Lanarkshire Valuation Joint Board's revenue budget for 2023/2024, as detailed in the report and Appendix A to the report, be noted;
- (2) that the underspend on the Board's revenue budget of £0.025 million at 21 April 2023, as detailed in Appendix A to the report, be noted; and
- (3) that the forecast to 31 March 2024 of breakeven be noted.

[Reference: Minutes of 5 December 2022 (Paragraph 4)]

5 Lanarkshire Valuation Joint Board Annual Audit Plan 2022/2023

The Board considered the Lanarkshire Valuation Joint Board Audit Plan for 2022/2023, dated March 2023, 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:-

- ◆ introduction
- ◆ financial statements audit planning
- ◆ wider scope and Best Value
- ◆ reporting arrangements, timetable and audit fee
- ◆ other matters including internal audit, independence and objectivity and quality control

Details were given on key aspects of those areas.

The Board decided: that the Annual Audit Plan be noted.

6 Internal Audit Annual Assurance Report 2022/2023

A report dated 5 May 2023 by the Executive Director (Finance and Corporate Resources), South Lanarkshire Council was submitted:-

- ◆ detailing progress on, and performance of, Internal Audit services to Lanarkshire Valuation Joint Board in 2022/2023
- ◆ 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 2023

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 2022/2023 was that a reasonable level of assurance could be placed on the adequacy and effectiveness of the Board's framework of governance, risk management and control arrangements.

The Board decided:

- (1) that the Internal Audit Annual Report for 2022/2023 for the Lanarkshire Valuation Joint Board be noted; and
- (2) that the opinion of Internal Audit be considered in the preparation of the 2022/2023 Annual Governance Statement for the Lanarkshire Valuation Joint Board.

[Reference: Minutes of 27 June 2022 (Paragraph 7)]

Councillor Shields left the meeting after this item of business

7 Annual Governance Statement

A report dated 9 May 2023 by the Treasurer was submitted on the Annual Governance Statement for 2022/2023 which would be included in the Lanarkshire Valuation Joint Board's 2022/2023 Annual Accounts.

The Board's Annual Governance Statement 2022/2023, 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 2022/2023, the Treasurer's opinion was that the systems for internal control were effective. Those systems would continue to be reviewed and improved, as appropriate, in 2023/2024.

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 2022/2023 Annual Accounts.

8 2022/2023 Annual Report and Accounts - Lanarkshire Valuation Joint Board

A report dated 30 May 2023 by the Treasurer was submitted on the Lanarkshire Valuation Joint Board's Annual Report and Accounts for the financial year ending 31 March 2023.

At its meeting on 6 March 2023, the Board had been advised of a probable outturn transfer to reserves of £0.061 million. Appendix 1 to the report detailed the actual position for the Board for the year ended 31 March 2023 which showed a transfer to reserves of £0.242 million. An explanation for the variance in the transfer to reserves of £0.181 million was provided in the report and Appendix 1. 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 2023 which showed a net deficit position of £0.294 million. After implementing statutory accounting practice, the net position on the Board's General Fund Balance was a surplus of £0.242 million, as shown in Appendix 1. This sum, when added to the General Reserve of £1.479 million carried forward from 2021/2022, gave the Board a closing General Reserve position of £1.721 million at 31 March 2023.

The Board decided: that the unaudited Annual Report and Accounts for the Lanarkshire Valuation Joint Board for the year ended 31 March 2023, attached as an appendix to the report, be approved for submission to the external auditors, Audit Scotland.

[Reference: Minutes of 6 December 2021 (Paragraph 3) and 6 March 2023 (Paragraph 3)]

9 Equality Reporting – Mainstreaming Equalities Report – Equality Outcomes – Progress and Equalities Report April 2023

A report dated 23 May 2023 by the Assistant Assessor and Electoral Registration Officer was submitted on the Equality Report - Mainstreaming Equalities Report - Equality Outcomes - Progress and Equalities Report April 2023, for the Lanarkshire Valuation Joint Board.

The Equality Act 2010 (Specific Duties) (Scotland) Regulations 2012 and 2016 respectively required the Board to:-

- ◆ gather and use information on the composition, recruitment, development and retention of employees
- ◆ publish gender pay gap information together with a statement on equal pay and include information on occupational segregation

This information had been included in the Mainstreaming Equalities Report and Equality Outcomes 2021 to 2025 which was available on the Board's website. In April 2023, an update to the report had been published on the Board's website. A copy of the update to the report was also attached as an appendix to the report.

The Assistant Assessor and Electoral Registration Officer responded to members' questions on:-

- ◆ the gender pay gap
- ◆ measures being taken to encourage the career progression of female administration employees
- ◆ measures being taken to engage with the Gypsy/Traveller community

The Board decided: that the report be noted.

[Reference: Minutes of 7 June 2021 (Paragraph 8)]

10 Lanarkshire Valuation Joint Board Public Performance Report 2022/2023

A report dated 23 May 2023 by the Assistant Assessor and Electoral Registration Officer was submitted on the Board's Public Performance Report for the financial year 2022/2023. The Public Performance Report, attached as an appendix to the report, outlined the Board's performance in its core service delivery areas during 2022/2023.

The Board decided: that the report be noted.

11 Lanarkshire Valuation Joint Board Efficiency Gains 2022/2023

A report dated 16 May 2023 by the Assistant Assessor and Electoral Registration Officer was submitted on the Board's efficiency gains for the financial year 2022/2023.

The report outlined Lanarkshire Valuation Joint Board's efficiency measures implemented in 2022/2023 and detailed both cashable and non-cashable efficiency gains totalling £326,402.

Details of the efficiency gains for 2022/2023 were provided in the appendix to the report.

The Board decided: that the report be noted.

[Reference: Minutes of 7 June 2021 (Paragraph 10)]

12 Monitoring of Complaints - 1 April 2022 to 31 March 2023

A report dated 23 May 2023 by the Assistant Assessor and Electoral Registration Officer was submitted on complaints received by the Lanarkshire Valuation Joint Board in the period 1 April 2022 to 31 March 2023.

A total of 9 complaints had been received in the period 1 April 2022 to 31 March 2023. Of those, 4 related to Council Tax, 1 related to non-domestic rating and 4 related to electoral registration. 2 complaints had been classified as upheld and 7 had not been upheld. No complaints had been classified as partially upheld.

1 complaint, relating to a Council Tax issue, had proceeded to the Scottish Public Services Ombudsman (SPSO) in the period 1 April 2022 to 31 March 2023. Following a review, the SPSO advised the complainant that the complaint would not be taken forward as its office had no role in the setting or assessment of Council Tax bands and was unable to offer a further route of appeal in this regard.

The Board decided: that the report be noted.

13 Progress Update

A report dated 23 May 2023 by the Assistant Assessor and Electoral Registration Officer was submitted on:-

- ◆ an overview of the Service
- ◆ current issues and Service priorities
- ◆ an update on performance
- ◆ issues affecting the future direction of the Joint Board

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 Assessor and Electoral Registration Officer (Designate) responded to a member's question on staffing levels and recruitment.

The Board decided: that the report be noted.

[Reference: Minutes of 6 March 2023 (Paragraph 9)]

14 Urgent Business

There were no items of urgent business.