

# LANARKSHIRE VALUATION JOINT BOARD

Minutes of meeting held via Confero and in Committee Room 1, Council Offices, Almada Street, Hamilton on 6 March 2023

## **Convener:**

Councillor Walter Brogan, South Lanarkshire Council

## **Councillors Present:**

### **North Lanarkshire Council**

Councillor Bob Burgess, Councillor Lesley Jarvie, Councillor Tom Johnston, Councillor Cameron McManus (*substitute for Councillor Fergus MacGregor*), Councillor Jim Reddin (Depute), Councillor William Shields, Councillor Anne Thomas

### **South Lanarkshire Council**

Councillor Janine Calikes, Councillor Ross Clark, Councillor Colin Dewar, Councillor Gavin Keatt

## **Councillors' Apologies:**

### **North Lanarkshire Council**

Councillor Fergus MacGregor, Councillor Alex McVey

### **South Lanarkshire Council**

Councillor Lynsey Hamilton, Councillor Martin Hose, Councillor Mark McGeever

## **Attending:**

### **Assessor and Electoral Registration Service**

G Bennett, Assessor and Electoral Registration Officer; C Maxwell, Assistant Assessor and Electoral Registration Officer

### **Clerk's Office**

C Sneddon, Clerk; S McLeod, Administration Officer; S Somerville, Administration Manager; L Wyllie, Administration Assistant, South Lanarkshire Council

### **Treasurer's Office**

P Manning, Treasurer; L O'Hagan, Finance Manager (Strategy), South Lanarkshire Council

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## **1 Declaration of Interests**

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No interests were declared.

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## **2 Minutes of Previous Meeting**

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The minutes of the meeting of the Lanarkshire Valuation Joint Board held on 5 December 2022 were submitted for approval as a correct record.

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

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## **3 Revenue Budget Monitoring and Probable Outturn Position 2022/2023 – Lanarkshire Valuation Joint Board**

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A report dated 1 February 2023 by the Treasurer was submitted comparing the Board's actual expenditure at 27 January 2023 against the budgeted expenditure for 2022/2023 and providing a forecast for the year to 31 March 2023.

As at 27 January 2023, there was an underspend of £0.100 million on the Board's revenue budget. Following the probable outturn exercise, the position was an anticipated transfer to Reserves of £0.061 million compared to a budgeted transfer from Reserves of £0.060 million. This would leave a balance of £1.540 million to be carried into 2023/2024, an increase of £0.121 million compared to the anticipated balance.

**The Board decided:**

- (1) that it be noted that, following the probable outturn exercise, there would be a transfer to Reserves of £0.061 million for the current financial year;
- (2) that it be noted that, following the transfer to Reserves of £0.061 million, £1.540 million would be carried forward to the Balance Sheet at 31 March 2023; and
- (3) that the underspend on the Board's revenue budget of £0.100 million at 27 January 2023, as detailed in Appendix A to the report, be noted.

*[Reference: Minutes of 5 December 2022 (Paragraph 3)]*

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#### **4 Timetable of Future Meetings**

A report dated 16 February 2023 by the Clerk was submitted on the proposed timetable of meetings for the Board for the period March 2024 to March 2027. It was proposed that the meetings be held at 2.00pm in South Lanarkshire Council Offices, Almada Street, Hamilton and via remote access on the following dates:-

- ◆ Monday 4 March 2024
- ◆ Monday 3 June 2024
- ◆ Monday 2 September 2024
- ◆ Monday 2 December 2024
- ◆ Monday 3 March 2025
- ◆ Monday 2 June 2025
- ◆ Monday 1 September 2025
- ◆ Monday 1 December 2025
- ◆ Monday 2 March 2026
- ◆ Monday 1 June 2026
- ◆ Monday 7 September 2026
- ◆ Monday 7 December 2026
- ◆ Monday 1 March 2027

**The Board decided:** that the arrangements for meetings of the Board for the period March 2024 to March 2027 be approved.

*[Reference: Minutes of 27 June 2022 (Paragraph 5)]*

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#### **5 Retirement of Assessor and Electoral Registration Officer**

A report dated 17 February 2023 by the Clerk was submitted advising of the forthcoming retirement of the Assessor and Electoral Registration Officer and to set out arrangements to fill the subsequent vacancy.

The Assessor and Electoral Registration Officer had now indicated his intention to retire on 31 May 2023.

As a result of this forthcoming retirement, the post of Assessor and Electoral Registration Officer would become vacant. Appropriate arrangements would be put in place, as soon as possible, to advertise the post and for a Recruitment Panel to be convened for shortleeting and recruitment.

**The Board decided:**

- (1) that the Assessor and Electoral Registration Officer's forthcoming retirement be noted; and
- (2) that the recruitment and selection process for the post of Assessor and Electoral Registration Officer be noted.

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## **6 Update on the 2022/2023 Audit of Lanarkshire Valuation Joint Board**

The Board considered the update on the 2022/2023 audit of Lanarkshire Valuation Board, dated 22 February 2023, submitted by the Board's external auditors, Audit Scotland. The audit strategy update provided details on progress and provided information in relation to the following key audit matters:-

- ◆ risks
- ◆ audit fee
- ◆ audit timetable
- ◆ independence and objectivity

The Treasurer responded to a member's question on the risk of material misstatement due to management override of controls.

**The Board decided:** that the update be noted.

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## **7 Lanarkshire Valuation Joint Board - Service Plan – 1 April 2022 to 31 March 2025 – Update**

A report dated 16 February 2023 by the Assessor and Electoral Registration Officer was submitted providing an update on the Lanarkshire Valuation Joint Board Service Plan for the period 1 April 2022 to 31 March 2025.

The current Service Plan, approved by the Board on 7 March 2022, set out the Board's key business areas over the period from 1 April 2022 to 31 March 2025. 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.

The key challenges facing the Board over the period of the Plan were detailed in the report.

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

The Assessor and Electoral Registration Officer responded to members' questions on the Elections Bill and the number of value changes that had been made to the Valuation Roll within 3 months of their effective alteration date.

**The Board decided:** that the report be noted.

*[Reference: Minutes of 7 March 2022 (Paragraph 4)]*

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## 8 Risk Register Update 2023

A report dated 16 February 2023 by the Assessor and Electoral Registration Officer was submitted on the review and update of Lanarkshire Valuation Joint Board's Risk Register for 2023.

The Board's Organisational Risk Register had been fully reviewed by the management team and updated to reflect a reassessment of existing risks on the register and to document new risks which had emerged.

The review had identified 38 risks, which had been categorised as follows:-

- ◆ 3 as high risk
- ◆ 19 as medium risk
- ◆ 16 as low risk

Details of the high risks were provided in the report and it was noted that the residual risk scores for the Operational, Continuity and Performance Risk and the Financial Risk remained the same as the inherent risk scores, as the controls that were in place did not fully mitigate the risks.

The updated register was attached as Appendix 1 to the report. The Risk Scoring Matrix, which explained the allocation of inherent and residual risk, was attached as Appendix 2 to the report.

The Assessor and Electoral Registration Officer responded to a member's question on the key risk of failing to recruit and/or retain qualified valuation staff.

**The Board decided:** that the report be noted.

*[Reference: Minutes of 7 March 2022 (Paragraph 7)]*

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## 9 Progress Update

A report dated 16 February 2023 by the 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 Clerk and Assessor and Electoral Registration Officer responded to members' questions on:-

- ◆ the Elections Act 2022 and the introduction of the requirement for electors to show photographic identification before voting at a polling station
- ◆ staff recruitment

**The Board decided:** that the report be noted.

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

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**10 Urgent Business**

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There were no items of urgent business.

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**Convener's Closing Remarks – Retirement of the Assessor and Electoral Registration Officer**

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The Convener advised that this would be the last meeting of the Board that Gary Bennett, Assessor and Electoral Registration Officer, would be attending prior to his forthcoming retirement. On behalf of the members of the Board, the Convener thanked Mr Bennett for his dedicated service and contribution to the work of the Board and wished him a long and happy retirement.