

LANARKSHIRE VALUATION JOINT BOARD

Minutes of meeting held in Committee Room 1, Council Offices, Almada Street, Hamilton on 4 June 2018

Convener:

Councillor Alex McVey, North Lanarkshire Council

Councillors Present:**North Lanarkshire Council**

Bill Shields, Jim Reddin

South Lanarkshire Council

Poppy Corbett, Peter Craig, Isobel Dorman, Fiona Dryburgh, Lynsey Hamilton, Ann Le Blond, Jim Wardhaugh

Councillors' Apologies:**North Lanarkshire Council**

David Baird, Bob Burgess, Tom Castles, Cameron McManus, Annette Valentine

South Lanarkshire Council

Geri Gray

Attending:**Assessor and Electoral Registration Service**

G Bennett, Assessor and Electoral Registration Officer; J Neason, Assistant Assessor and Electoral Registration Officer (North Lanarkshire)

Clerk's Office

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 5 March 2018 were submitted for approval as a correct record.

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

3 Revenue Budget Monitoring 2018/2019 - Lanarkshire Valuation Joint Board

A report dated 8 May 2018 by the Treasurer was submitted comparing the Board's actual expenditure at 27 April 2018 against the budgeted expenditure for 2018/2019 and providing a forecast for the year to 31 March 2019.

The Board decided: that the underspend of £0.001 million on the Board's revenue budget at 27 April 2018, as detailed in Appendix A to the report, and the forecast to 31 March 2019 of a breakeven position be noted.

[Reference: Minutes of 5 March 2018 (Paragraph 3)]

4 Internal Audit Annual Report 2017/2018 for Lanarkshire Valuation Joint Board

A report dated 17 May 2018 by the Executive Director (Finance and Corporate Resources) was submitted on Internal Audit services delivered to the Lanarkshire Valuation Joint Board by South Lanarkshire Council for the 2017/2018 financial year.

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

- ◆ current performance
- ◆ 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 2017/2018 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 a member's question on budgetary pressures from external sources affecting the Board's resources.

The Board decided:

- (1) that the Internal Audit Annual Report for 2017/2018 for the Lanarkshire Valuation Joint Board be noted; and
- (2) that the opinion of Internal Audit be considered in the preparation of the Statement of Governance and Internal Control for the Lanarkshire Valuation Joint Board.

[Reference: Minutes of 26 June 2017 (Paragraph 7)]

5 Annual Governance Statement

A report dated 26 April 2018 by the Treasurer was submitted on the Annual Governance Statement for 2017/2018 which would be included in the Lanarkshire Valuation Joint Board's 2017/2018 Annual Accounts.

The Board's Annual Governance Statement 2017/2018, 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 2017/2018, the Treasurer's opinion was that the systems for internal control were effective. Those would continue to be reviewed and improved, as appropriate, in 2018/2019.

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 2017/2018 Annual Accounts.

6 2017/2018 Annual Report and Accounts - Lanarkshire Valuation Joint Board

A report dated 8 May 2018 by the Treasurer was submitted on the Board's Annual Report and Accounts for the financial year ending 31 March 2018.

Appendix 1 to the report detailed the 2017/2018 outturn position for the Board which showed a transfer to reserves of £0.022 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 2018 which showed a net cost of £0.264 million. After implementing statutory accounting practice, the net balance on the Board's General Fund Balance was a surplus of £0.022 million. This sum, when added to the Board's General Reserve carried forward from 2016/2017, gave the Board a closing General Reserve position of £0.298 million at 31 March 2018.

The Board decided: that the unaudited Annual Report and Accounts for the Board for the year ended 31 March 2018 be approved for submission to the external auditors, Audit Scotland.

[Reference: Minutes of 26 June 2017 (Paragraph 6)]

7 Equality Reporting: Employee Information Annual Report 2017/2018

A report dated 17 May 2018 by the Assistant 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 2017 to 31 March 2018. 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
- ◆ disability
- ◆ gender
- ◆ gender reassignment
- ◆ marriage and civil partnership
- ◆ pregnancy and maternity
- ◆ race
- ◆ religion and belief
- ◆ sexual orientation

In response to a member's question on the lack of a gender neutral title such as Mx on the Board's forms and documents, the Assessor and Electoral Registration Officer undertook to highlight this issue to the Board's Equalities Officer.

The Board decided: that the report be noted.

[Reference: Minutes of 6 June 2016 (Paragraph 7)]

8 Lanarkshire Valuation Joint Board Public Performance Report 2017/2018

A report dated 17 May 2018 by the Assessor and Electoral Registration Officer was submitted on the Board's Public Performance Report for the financial year 2017/2018. The Public Performance Report, attached as an appendix to the report, outlined the Board's performance in its core service delivery areas during 2017/2018.

The Board decided: that the report be noted.

[Reference: Minutes of 6 June 2016 (Paragraph 8)]

9 Lanarkshire Valuation Joint Board Efficiency Gains 2017/2018

A report dated 17 May 2018 by the Assistant Assessor and Electoral Registration Officer was submitted on the Board's efficiency gains for the financial year 2017/2018.

The report outlined Lanarkshire Valuation Joint Board's efficiency measures implemented in 2017/2018 and detailed both cashable and non-cashable efficiency gains totalling £491,593.68.

Details of the efficiency gains for 2017/2018 were provided in the appendix to the report.

The Board decided: that the report be noted.

[Reference: Minutes of 26 June 2017 (Paragraph 12)]

10 Internal Audit Report I923077; Electoral Register - Integrity Checks 2017/2018

A report dated 17 May 2018 by the Assessor and Electoral Registration Officer was submitted on South Lanarkshire Council's Internal Audit report on Electoral Register Integrity Checks 2017/2018.

The audit of Lanarkshire Valuation Joint Board's (LVJB) procedures relating to integrity checks had been undertaken to provide assurance that controls were in place to ensure that the electoral register was as accurate and complete as possible.

The key findings of the audit were that:-

- ◆ the engagement strategy and a range of public engagement activities were in operation
- ◆ collaboration had taken place with other Electoral Registration Officers in Scotland in a national advertising and media campaign to publicise Electoral Registration requirements
- ◆ a ward-based analysis of Lanarkshire electorate had been used to identify areas for canvass attention
- ◆ a comprehensive Annual Canvass Plan for Electoral Registration was in operation
- ◆ more than 100,000 household visits had been made for the 2017 Canvass
- ◆ an Integrity Plan was in place detailing internal checks and Eros system checks in operation
- ◆ integrity reports had been reviewed and relevant actions taken
- ◆ the Electoral Registration database integrity was verified through diagnostic checks
- ◆ a wide range of information for potential electors was accessible through the website
- ◆ an updated Electoral Register had been published and circulated in December 2017
- ◆ a post-canvass review had identified possible future processing improvements

The audit had concluded that the Board had good arrangements in place to ensure that it was effectively delivering its electoral registration commitments to produce an electoral register that was as accurate and complete as possible.

The report detailed an action in relation to preventing and detecting fraud and this had been incorporated in the Board's audit actions for implementation.

The Board decided: that the report be noted.

11 Monitoring of Complaints - 1 April 2017 to 31 March 2018

A report dated 17 May 2018 by the Assistant Assessor and Electoral Registration Officer was submitted on complaints received by the Lanarkshire Valuation Joint Board in the period 1 April 2017 to 31 March 2018.

A total of 19 complaints had been received in the period 1 April 2017 to 31 March 2018. Of those, 4 related to council tax, 8 to electoral registration and 7 to non-domestic rating. 3 of the complaints had been classified as upheld, 15 had not been upheld and 1 had been partially upheld.

No complaints had proceeded to the Scottish Public Services Ombudsman (SPSO) compared to 1 in 2016/2017.

The Board decided: that the report be noted.

[Reference: Minutes of 4 September 2017 (Paragraph 5)]

12 Progress Update

A report dated 17 May 2018 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
- ◆ 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 5 March 2018 (Paragraph 7)]

13 Urgent Business

There were no items of urgent business.