

AYRSHIRE VALUATION JOINT BOARD

Minutes of the meeting held on 2 March 2021 at 10.30 am remotely.

Item 1 - Sederunt

Attended remotely
East Ayrshire:

Councillors: McFadzean (Chair), Jenkins, McMahan and Todd.

Attended remotely
North Ayrshire:

Councillors: Glover, McClung and Reid.

Attended remotely
South Ayrshire:

Councillors: A Campbell, Cullen and Grant

In Attendance
remotely:

Helen McPhee, Assessor and Electoral Registration Officer (ERO); John McConville, Head of Valuation Services and Assistant ERO (ERO); Harry McCormick, Principal IT and Admin Development Officer (ERO); Tom Simpson, Service Lead - Corporate Accounting (SAC); Tim Baulk, Head of Finance and IT; Wynne Carlaw, Service Lead – Democratic Governance (SAC) (Clerk); Coenraad Balfourt, Deloitte LLP; Steven Hill, Senior Accountant, (EAC) Alison Nelson, Co-ordinator, Democratic Support (SAC).

Apologies:

Councillors: I Campbell and Dowey, South Ayrshire Council
Councillors: Easdale and George, North Ayrshire Council
Councillor: McKay, East Ayrshire Council

Item 1 – Sederunt

As detailed above.

Item 2- Declarations of Interest

There were no declarations of interest by Members in terms of the Councillors' Code of Conduct.

Item 3 – Minutes of the Previous Meeting

The Minutes of the meeting of the Ayrshire Valuation Joint Board (the Board) held on 13 January 2021 was submitted.

Decided: to approve the Minutes of the Board meeting held on 13 January 2021. Proposed by Councillor Grant and Seconded by Councillor Reid.

Item 4 – Matters Arising

There were no matters arising from the Minutes of the meeting held on 13 January 2021.

Item 5 – Planning Report on the 2020/21 Audit

There was submitted a report (circulated) of 18 February 2021 by the Treasurer to the Ayrshire Valuation Joint Board (the Board) providing background information to the Board on the presentation by Deloitte LLP of their planning report on the 2020/21 Audit (the Planning Report).

The external auditor provided the Members with an overview of the Planning Report and highlighted the main areas.

Decided: considered and agreed the Planning Report on the 2020/21 Audit attached as Appendix 1 of the report.

Item 6 – Revenue Budget Monitoring Report 2020/21 – Position Statement at 31 January 2021

There was submitted a report (circulated) of 17 February 2021 by the Treasurer to the Board advising Members of the Board of the income and expenditure for the period ended 31 January 2021 (monitoring period 10) as compared with the approved revenue budget.

The Treasurer summarised the main points of the report and highlighted that there would be a significant underspend in employee costs projected at £399,000. The Board's net expenditure was underspent against budget by £369,000. At the year end, the Board's core net expenditure would be projected to underspend against budget by £415,000 which was primarily due to the challenges in recruiting appropriately qualified technical staff. The projected underspend was anticipated to increase by a further £79,000 due to the timing of expenditure and receipt of funding for additional work on the 2021 Scottish Parliamentary Election. The overall full year projected underspend for the Board was £494,000 of which approximately £79,000 would be required to fund the remaining 2021 Scottish Parliament Election expenditure in financial year 2021/22.

The Treasurer advised that the impact of the core projected full-year underspend would be to reduce the Board's contribution from reserves in the current financial year set at £168,707 in the approved budget, to a net contribution to reserves of approximately £246,000.

Due to the fact that members of staff were working from home a Member intimated that he thought there would have been a greater variance in property costs in terms of heating and lighting costs, he also enquired if any additional funding had been received from the Scottish Government to support the Board in becoming Covid compliant. The Member was advised by the Treasurer that a skeleton staff had been working in the office during this time therefore minimal savings were made on heating and lighting costs. The Member was also advised that no additional funding had been received from the Scottish Government to assist with Covid compliance.

Decided: to approve the contents of the report.

Item 7 – 2021/22 Revenue Budget

There was submitted a report (circulated) of 17 February 2021 by the Treasurer to the Board seeking approval from Members of the Board for the 2021/22 revenue budget.

The Treasurer reported that the revenue budget had been prepared jointly with the Assessor and ERO. He intimated that provision had been made within the budget as detailed in 4.2 of the report.

The anticipated net revenue expenditure of the Board for 2021/22, including the factors outlined in 4.2 of the report was £2,733,164 (2020/21: £2,759,736).

Phase 1 of the Board's digitisation project had been completed and the new core operating system was progressing well. The cost of these projects was expected to be contained within the capital funding previously provided by the constituent authorities and as no further capital projects would be considered until the new system was fully operational there was no requirement for capital funding in financial year 2021/22.

The Treasurer further advised that the Board's strategy on reserves was to follow best practice, which indicated a level of uncommitted reserves of at least 2% of annual net expenditure. In order to manage the planned reduction in the Board's reserves as smoothly and effectively as possible, the revenue requisition for 2021/22 should remain at 2020/21 levels. Financial analysis and modelling work would continue during 2021/22 in order to inform decisions on any increase in revenue requisition for 2022/23 and 2023/24.

A Member enquired as to whether a robust review had been undertaken considering; home working, reduced postage costs, reduced heating and lighting costs, mileage costs etc. The Member was advised by the Treasurer that because the current year had been unlike any other and it was not yet clear how the pandemic restrictions would impact on the service going forward, a cautious approach had been adopted in preparing this budget, with the ability to place greater reliance on the financial impact ahead of the 2022/23 budget. The Assessor and ERO intimated that she had concluded a staff questionnaire which would aid in reviewing work practices going forward.

Decided:

1. to approve the 2021/22 revenue budget as summarised at Section 4 and detailed in Appendix 1 of the report;
2. to note that revenue requisition income from the Board's three constituent local authorities (the constituent authorities) would decrease to £2,570,029 for financial year 2021/22 (refer to paragraphs 4.6, 4.7 and Appendix 2 of the report); and
3. to note the impact on the Board's reserves arising from the budgeted funding gap in 2021/22 (refer to paragraph 4.5 and 4.8 of the report).

Item 8 – Staff Questionnaire

There was submitted a report (circulated) of 2 February 2021 by the Assessor and Electoral Registration Officer (the ERO) providing Members of the Board with details of the responses from the Staff Questionnaire issued in November 2020.

Members paid tribute to the work undertaken over the last year and commended the Assessor and ERO and her staff. The feedback from the questionnaire was very positive and would aid the Assessor and ERO in configuring the service for the future.

Decided: to note the content of the report.

Item 9 – Valuation and Performance

There was submitted a report (circulated) of 18 February 2021 by the Head of Valuation Services and the Assistant ERO advising Members of the Board on progress achieved in Valuation and Council Tax during the period 1 April 2020 to 31 January 2021.

The Head of Valuation Services and Assistant ERO provided a verbal overview of the report and intimated that it had been a challenging year however wished to commend the staff for their efforts.

The Assessor and ERO advised Members with regard to 1.2 of the Appendix – Outstanding Appeals not referred to the Lands Tribunal for Scotland that the Board had received 1,800 running roll appeals. With each appeal it is claimed that there had been a material change of circumstances, due to Covid, affecting the value of each property. As there was a fee associated with the submission of an Appeal to the Lands Tribunal for Scotland, there was a risk that this would result in a significant cost to the Board.

Decided: to note the contents of the report.

Item 10 – Electoral Registration

There was submitted a report (circulated) of 22 February 2021 by the Principal Admin. and IT Development Officer updating Members of the Board on the position with regard to the Board's functions concerning electoral registration.

Members noted the increase in postal vote applications. The Assessor and ERO intimated that additional staff had been recruited to assist with the increased volume of applications.

Decided: to note the contents of the report.

Item 11 – AVJB Complaints Handling Procedures

There was submitted a report (circulated) of 19 February 2021 by the Head of Valuation Services and the Assistant ERO advising Members of the Board of the changes to the Local Authority Model Complaints Handling procedures (MCHP) introduced by the Scottish Public Services Ombudsman (SPSO) and seeking the Board's approval of Ayrshire Valuation Joint Board adopting the revised and updated Model Complaints Handling Procedures.

The Head of Valuation Services and Assistant ERO provided an overview of the AVJB Complaints Handling Procedures. The Board required to adopt the Scottish Public Services Ombudsman (SPSO) Model Complaints Handling Procedure in order to meet SPSO's test of compliance. The procedures were now in five parts together with an internal implementation guidance, these were contained in Appendix 1 to 6 of the report.

Decided:

1. to approve the new AVJB Complaints Handling Procedure.
2. to allow the new Procedure to be introduced prior to 1 April 2021, and to be published on the Board's website also prior to 1 April 2021.
3. to agree that the 2019/20 Annual Complaints Handling Report be presented to the 1 June 2021 Board meeting and should cover the period 1 September 2019 to 31 March 2021.
4. to note the contents of the remainder of the report.

Item 12 – Proposed Schedule of Meetings 2021/22

The proposed schedule of meetings for 2021/22 was submitted (circulated) by the Clerk to the Board proposing the schedule of meetings for 2021/22

Decided: to agree the schedule of meetings for 2021/22 as;

21 September 2021
11 January 2022
15 March 2022
14 June 2022

Item 13 – Any Other Items of Business

There were no further items of business.

Item 14 – Date and Time of Next Meeting

The next meeting of the Board would take place on the 1st June 2021 at 10.30am.