

DUNBARTONSHIRE AND ARGYLL AND BUTE VALUATION JOINT BOARD

At a Hybrid Meeting of the Dunbartonshire and Argyll and Bute Valuation Joint Board held in the Tom Johnstone Chamber, East Dunbartonshire Council Offices, 12 Strathkelvin Place, Kirkintilloch, Glasgow G66 1XT and using MS Teams on Friday, 22 March 2024 at 11.03 a.m.

Present: Councillors Jim Gibbons, Stewart MacDonald, Vaughan Moody and Calum Smith (East Dunbartonshire Council); Councillor Ian MacQuire (Argyll and Bute Council); and Councillors Karen Murray Conaghan, Gurpreet Singh Johal, Lawrence O'Neill, and Jonathan McColl (West Dunbartonshire Council).

Attending: Russell Hewton, Assessor and Electoral Registration Officer (ERO); Laurence Slavin, Treasurer; Janine Corr, Accountant; Rosemary Nelson, Principal Administration Officer – VJB and Martin Cunningham, Janice Frame and Lynn Straker, Committee Officers.

Also Attending: Caleb Oguche – External Auditor - Mazars.

Apologies: Apologies for absence were intimated on behalf of Councillor Paul Donald Kennedy, Argyll and Bute Council; Councillor Willie Paterson, East Dunbartonshire Council and Darryl Rae, Depute Assessor and Electoral Registration Officer (ERO);

Councillor Vaughan Moody in the Chair

DECLARATIONS OF INTEREST

It was noted that there were no declarations of interest in any of the items of business on the agenda.

MINUTES OF PREVIOUS MEETING

The Minutes of Meeting of the Valuation Joint Board held on 3 November 2023 were submitted and approved as a correct record.

ANNUAL ACCOUNTS FOR YEAR ENDING MARCH 2023

A report was submitted by the Treasurer presenting the Annual Accounts for the year ending 31 March 2023.

Caleb Oguche, External Auditor – Mazars, was heard in explanation of the delay in finalising the Annual Accounts and explained it was due to a period transitioning from Audit Scotland and looked to finalise the accounts shortly.

Having heard the Treasurer in further explanation of the report, the Joint Board agreed to organise a Special video conferencing meeting in the near future to sign the accounts virtually, once finalised.

EXTERNAL AUDIT ENQUIRIES – 2022/23 ACCOUNTS

A report was submitted by the Treasurer advising of the External Auditor's requirement for the provision of information regarding the Board's approach to dealing with fraud, litigation, laws and regulations as part of their audit of the Board's Statement of Accounts for 2022/23 and to allow the Board to comment on the response related to 'Those Charged with Governance'.

Having heard the Treasurer and the Accountant in further explanation of the report, the Joint Board agreed:-

- (1) to receive and comment upon, the enquiries for those charged with governance for the 2022/23 Accounts; and
- (2) to the draft responses set out in Appendix 1 to this Report and approve their submission to the Board's external auditors.

CODE OF GOOD GOVERNANCE - ANNUAL SELF-ASSESSMENT

A report was submitted by the Assessor and Electoral Registration Officer providing detail on the completion of the Joint Board's annual Local Code of Good Governance self-assessment for 2023/24. The report will advise Members of the progress made in completing or progressing a number of actions contained in the Plan and seek approval of the Action Plan arising from the self-assessment.

Having heard the Assessor and Electoral Registration Officer in further explanation of the report, the Joint Board agreed:-

- (1) to note the completion of the 2023/24 self-assessment of the Joint Board's compliance with best practice in Good Governance; and
- (2) approve the 2023/24 Good Governance Action Plan.

UPDATED LONG TERM FINANCIAL STRATEGY AND REVENUE AND CAPITAL ESTIMATES 2024/2025

A report was submitted by the Treasurer seeking approval of the updated Long Term Financial Strategy, the 2024/25 revenue estimates and the level of constituent authority requisitions in 2024/25. The report will also seek approval of the draft 2024/25 Capital Estimates and ask Members to note the indicative budget positions for 2025/26 and 2026/27 for both capital and revenue.

Having heard the Treasurer and the Accountant in further explanation of the report, the Joint Board agreed:-

- (1) to approve the updated Long Term Financial Strategy as detailed at Appendix 1 of the report;
- (2) to approve the draft 2024/25 revenue budget as detailed at Appendix 2 of the report;
- (3) to note the indicative revenue budgets for 2025/26 and 2026/27;
- (4) to approve the 2024/25 revenue requisition is based on each council's 2023/24 Grant Aided Expenditure (GAE) figures with the apportionment as identified at paragraph 3.14 in the report;
- (5) to approve the 2024/25 Barclay Review funding based on the Scottish Governments allocation as identified at paragraph 3.15 in the report;
- (6) to approve the proposed 2024/25 capital spend (as detailed in Appendices 5 and 6 of the report) of £39,781 to be progressed and funded as detailed at paragraph 3.17 in the report;
- (7) to note the indicative capital bids for 2025/26 and 2026/27 (as detailed in Appendix 5 and Appendix 6 of the report);
- (8) to note the likely capital re-profiling of spend and earmarked resources to be carried forward from 2023/24 into 2024/25 to fund the completion of the existing capital projects; and
- (9) to note the indicative capital programmes for 2025/26 to 2026/27 and indicative constituent contributions, based upon current GAE allocations. Requests for final approval will be requested year on year.

REVENUE AND CAPITAL BUDGETARY CONTROL REPORT TO 31 JANUARY 2024 (PERIOD 10)

A report was submitted by the Treasurer advising on the progress of the revenue budget and the capital programme for 2023/24.

Having heard the Accountant in further explanation of the report, the Joint Board agreed:-

- (1) to note that it is anticipated that £0.194m of revenue reserves would be required to be used in-year to balance the revenue account; and
- (2) to note the projected capital re-profiling of spend and earmarked resource of £0.044m, would be carried forward into 2024/25 to fund the completion of the existing capital projects.

WORKFORCE PLANNING

A report was submitted by the Assessor and Electoral Registration Officer advising Members of progress in relation to Workforce Planning within the Joint Board and seeking Members' approval of the 2024 update to the Workforce Plan.

Having heard the Assessor and Electoral Registration Officer in further explanation of the report, the Joint Board agreed:-

- (1) to note the progress in relation to implementing the Workforce Plan;
- (2) to approve the latest 2024 Update to the Workforce Plan; and
- (3) to note that progress would be monitored and evaluated and further actions would be taken as circumstances require.

ASSESSORS SERVICE UPDATE

A report was submitted by Depute Assessor and Electoral Registration Officer advising Members of the general background of Non-Domestic Rating and Council Tax and progress in relation to maintenance of the Non-Domestic Rating (NDR) valuation roll; disposal of 2017 NDR Revaluation and 'running roll' appeals; disposal of 2023 NDR proposals; the annual review of Self Catering subjects; the Assessor's Council Tax valuation function and disposal of Council Tax proposals and appeals. It also details the forthcoming priorities and next steps.

Having heard the Assessor and Electoral Registration Officer in further explanation of the report, the Joint Board agreed:-

- (1) the progress in relation to the general maintenance of the Valuation Roll and the disposal of both 2017 appeals and 2023 proposals;
- (2) the progress in relation to the new (Self Catering Unit) SCU annual audit for the qualifying year 2022/23 and preparations for the forthcoming 2023/24 audit;
- (3) the progress in relation to the general maintenance of the Council Tax List, including the disposal of Council Tax proposals and appeals;

- (4) the identification of a backlog of sold house reviews which may result in retrospective band increases and the work being undertaken to address the issue.
- (5) the commencement and progress of our Council Tax record digitisation project; and
- (6) Progress being made in relation to forthcoming priorities and next steps.

ELECTORAL REGISTRATION SERVICE UPDATE

A report was submitted by the Electoral Registration Officer providing an update on the current position in relation to Electoral Registration.

Having heard the Electoral Registration Officer in further explanation of the report, the Joint Board agreed to note the content of the report.

DATE OF NEXT MEETING

Members noted the date of the next meeting would be Friday, 21 June 2024 in Argyll and Bute Council, Helensburgh.

The meeting closed at 11.37 a.m.