

## **Item: 7**

**Orkney and Shetland Valuation Joint Board: 28 September 2023.**

**Annual Audit Report 2021/22 – Action Plan.**

**Report by Clerk to the Board.**

### **1. Purpose of Report**

To provide an update on progress with the Action Plan arising from the Annual Audit Report on the 2021/22 Audit of Orkney and Shetland Valuation Joint Board.

### **2. Recommendations**

The Board is invited to note:

#### **2.1.**

The updated Action Plan, attached as Appendix 1 to this report, which contains actions arising from the Annual Audit Report on the 2021/22 Audit.

#### **2.2.**

That a further update on progress will be presented to the Board, at its meeting to be held in December 2023.

### **3. Action Plan Progress**

#### **3.1.**

On 8 December 2022, the Board considered progress on the Action Plan arising from the Annual Audit Report on the 2021/22 Audit, as well as progress on the actions arising from the 2020/21 Audit.

#### **3.2.**

The Action Plan has been updated and is attached as Appendix 1 to this report.

### **4. Financial Implications**

Other than the specific items listed in the Action Plan, which will be addressed separately by the Board, there are no financial implications arising directly from the report.

### **5. Governance Aspects**

The content and implications of this report have been reviewed and, at this stage, it is deemed that the Board **DOES NOT** require external legal advice in consideration of the recommendations of this report.

## **6. Contact Officer**

Karen Greaves, Clerk to the Board, Email [karen.greaves@orkney.gov.uk](mailto:karen.greaves@orkney.gov.uk)

## **7. Appendix**

Appendix 1: Action Plan – Recommendations for Improvement.

**Orkney and Shetland Valuation Joint Board  
Action Plan - Recommendations for Improvement ~2021/22-Annual Audit**

Appendix 1

	Area	Recommendation	Management Response	Lead	Target Date	Progress / Update
<b>Follow Up of 2020/21 Actions</b>						
3	Governance and Transparency	The VJB should review its internal governance documents, ensuring that its Constitution is appropriately tailored and up to date, and supported by VJB-specific Financial Regulations, Contract Standing Orders and other governance documents as appropriate.	The Report recommendations are accepted and agreed. The VJB will review its internal governance documents.	Clerk	31/12/2023	In Progress. The Board has agreed revised Standing Orders at its meeting on 30 June 2022 and a Final Scheme of Delegation at its meeting in Dec 2022. Tailored Financial Regulations and Contract Standing Orders will now be developed.