

Item: 4.

Orkney and Shetland Valuation Joint Board

Date of Meeting: 26 September 2024.

Matters Arising Log from Meeting held on 20 June 2024

Matters Arising		Target Date	Lead Officer	Notes
1.	Whistleblowing Policy – assurance to be provided that a separate policy was not required.	26 September 2024	Karen Greaves.	The Assessor's staff have access to the constituent Councils' respective policies however it is recommended that the Board should have a tailored Whistleblowing policy and one will be developed and presented to the next meeting of the Board for consideration.

Outstanding Matters Arising from Previous Board Meetings

	Matter.	Meeting.	Target Date.	Lead Officer	Notes.
1.	Consider method of reporting work of the VJB to the constituent authorities.	7 March 2024 and 20 June 2024.	September 2024.	Karen Greaves.	Exploration of practice within other Assessor areas will be undertaken prior to proposals being submitted to the Board for consideration.

Regular Reports required

Report.		Frequency.	Notes.
1.	Annual Audit Report – Action Plan – Progress Update.	Quarterly.	On agenda for September 2024 Board meeting.
2.	Financial Outturn.	Annually.	Next due September 2024. On agenda for September 2024 Board meeting.
3.	Financial Monitoring.	Quarterly.	Next due September 2024. On agenda for September 2024 Board meeting.
4.	Annual Audit Report to those charged with Governance.	Annually.	Next due September 2024. On agenda for September 2024 Board meeting.
5.	Final Annual Accounts.	Annually.	Next due September 2024. On agenda for September 2024 Board meeting.
6.	Best Value – Progress Report.	Biannually.	Next due December 2024.
7.	Risk Register.	Annually.	Next due December 2024.
8.	Internal Audit Actions – Progress Update.	Every 6 months.	Next due December 2024.
9.	External Audit – Annual Plan.	Annually.	Next due March 2025.
10.	Medium Term Financial Plan.	Annually (covering 3-year period).	Approved 2 March 2023 for period up to 2025/26. Next due March 2025.
11.	Draft Revenue Budget.	Annually.	Next due March 2025 for 2025/26.
12.	Internal Audit Strategy and Plan.	Annually.	Next due March 2025.

Report.		Frequency.	Notes.
13.	Service Plan.	Every 3 years but reviewed annually.	Approved March 2023 for period to March 2026. Next review due March 2025.
14.	Single Equalities Scheme	Every 4 years.	Next due April 2025.
15.	Equalities Mainstreaming and Outcomes	Every 2 years.	Next due April 2025.
16.	Internal Audit Charter.	Every 2 years.	Next due June 2026. Note – PSIAS under review, therefore Internal Audit was Charter approved for one year only and will be reviewed during 2025. Anticipated to be reported by June 2025.
17.	Best Value – Performance Report.	Annually.	Next due June 2025.
18.	Draft Annual Accounts.	Annually.	Next due June 2025.
19.	Internal Audit – Annual Report and Opinion.	Annually.	Next due June 2025.
20.	Risk Management Policy and Strategy.	Every 3 years.	Approved March 2023. Next due March 2026.