



Orkney and Shetland Valuation Joint Board



Minute

Thursday, 14 December 2023, 14:20.

Microsoft Teams.

Present:

Orkney Islands Council:

Dr Stephen G Clackson, Kristopher D Leask, P Lindsay Hall, James R Moar and John A R Scott.

Shetland Islands Council:

Allison Duncan, Stephen Leask, Liz Peterson, Gary Robinson and Arwed Wenger.

Clerk to the Board:

- Karen A Greaves.

In Attendance:

- Erik Knight, Treasurer to the Board.
- Robert Eunson, Assessor and Electoral Registration Officer.

Orkney Islands Council:

- Andrew Groundwater, Head of Human Resources and Organisational Development.
- Gavin Mitchell, Head of Legal and Governance.
- Hazel Flett, Service Manager (Governance).
- Andrew Paterson, Chief Internal Auditor.

Chair:

- Stephen Leask, Shetland Islands Council, Convener of the Board.

1. Introduction and Apologies

The Convener welcomed everyone and reminded members that the meeting was being recorded and broadcast live over the Internet on Orkney Islands Council's website. The recording would also be publicly available following the meeting and available for listening to for 12 months thereafter.

Apologies had been intimated on behalf of Dr Jean E Stevenson (representing Orkney), with James R Moar attending as substitute.

2. Declarations of Interest

No declarations of interest were intimated in respect of the business to be considered at this meeting.

3. Minute of Previous Meeting

There had been previously circulated the draft Minute of the Meeting of the Board held on 28 September 2023.

On the motion of Liz Peterson, seconded by John A R Scott, the Board **approved** the Minute of the Meeting of the Board held on 28 September 2023, as a true record.

4. Matters Arising Log

There had been previously circulated a log detailing matters arising from previous meetings, together with a list of regular reports.

The Clerk advised that a training session for those remaining members who had been unable to attend previous sessions, had been arranged for 10 January 2024 and would be held via Microsoft Teams. In response to a query, the Clerk confirmed that all members would be invited to the session, which would provide an opportunity for refresher training as well.

The Assessor advised that the Shetland Office accommodation would be discussed under item 10 of the agenda.

5. Revenue Expenditure Monitoring

There had been previously circulated a report by the Treasurer to the Board advising of the revenue position of the Board as at 30 September 2023.

John A R Scott referred to the surplus position which was mainly due to staff vacancies and sought assurance from the Assessor on the current pressures and how those would be rectified. The Assessor advised that the Board was close to its full staffing complement, with new employees recently starting in both the Shetland and Orkney offices. There remained two part-time posts in each office still vacant, but it was hoped these would be recruited to in the next month.

The Board noted:

5.1. The revenue financial summary statement, in respect of the Orkney and Shetland Valuation Joint Board, for the period 1 April to 30 September 2023, attached as Annex 1 to the report by the Treasurer to the Board, indicating a budget surplus position of £85,800.

The Board scrutinised:

5.2. The explanations given and actions proposed, in respect of significant budget variances, as outlined in the Budget Action Plan, attached as Annex 2 to the report by the Treasurer to the Board, and obtained assurance that action was being taken with regard to significant budget variances.

6. Annual Audit Report 2022/23 – Action Plan

There had been previously circulated a report by the Clerk to the Board providing an update on progress with the Action Plan arising from the Annual Audit Report on the 2022/23 Audit of Orkney and Shetland Valuation Joint Board.

The Clerk referred to Annex 1, relating to the final parts of the Board's constitutional documents which remained outstanding, namely tailored Financial Regulations and Contract Standing Orders, noting that the Board had adopted Orkney Islands Council's Financial Regulations and Contract Standing Orders in the interim. Draft documents were now ready for consultation with officers from both constituent authorities, however pressure on Orkney Islands Council's finance team regarding the annual accounts would result in the target date of 31 December 2023 not being able to be met. Accordingly, it was proposed that the target date be amended to 31 March 2024. The remaining two actions would be complete once the revised Medium Term Financial Strategy was approved by the Board.

In response to a query from the Convener regarding the delay in drafting the Financial Regulations and Contract Standing Orders, the Clerk confirmed that the documents were being drafted in conjunction with the Treasurer and the Assessor, both of whom were also involved in the preparation of Orkney Islands Council's final accounts, which had also been delayed as a result of the changeover of external auditors.

In response to a query from Lindsay Hall regarding training for members, including governance and responsibilities as a Board member, the Clerk confirmed this would be covered in the training session scheduled for 10 January 2024, with an invitation to all members to attend, as it covered matters raised during the induction. Slides from presentations given at briefing sessions would also be circulated to Board members for information.

The Board noted:

6.1. The updated Action Plan, attached as Appendix 1 to the report by the Clerk to the Board, which contained actions arising from the Annual Audit Report on the 2022/23 Audit.

6.2. That a further update on progress would be presented to the Board, at its meeting to be held in March 2024.

The Board **resolved**:

6.3. That the target date for Action 1 be amended to 31 March 2024.

7. Corporate Plan 2023-26

There had been previously circulated a report by the Assessor and Electoral Registration Officer presenting the Corporate Plan for the next three years and detailing the strategic overview of operations and activities undertaken in relation to the Orkney and Shetland Valuation Joint Board's statutory functions.

The Assessor advised that the Corporate Plan contained the Board's corporate and service mission, vision, aims, objectives and commitments over the next three years, from 2023 to 2026. The Corporate Plan had been refreshed to reflect the significant reforms in Non-Domestic Rating and Electoral Registration since the previous iteration.

The Corporate Plan was split into five Goals:

- Goal 1 – Service Delivery in Accordance with Statutory Requirements.
- Goal 2 – Best Value and Improvement.
- Goal 3 – Sound Governance.
- Goal 4 – Consultation.
- Goal 5 – Supported and Motivated Colleagues.

The final part was measuring success, which would be achieved by monitoring any external stakeholder feedback and internal employee feedback and reported alongside key performance indicators.

The main challenge to meeting all the goals outlined in the Corporate Plan was resource, with people critical to achieving the detailed actions.

In response to a query from John A R Scott regarding IT systems, the Assessor advised that the Board was one of three which used the same system for Council Tax purposes, with iDox being the dominant electoral management system.

Lindsay Hall referred to the words “where appropriate” in the context of reviewing governance and performance frameworks and implementing internal and external audit recommendations and suggested they be removed. The Treasurer to the Board advised that, while most audit recommendations were accepted and acted upon, there may be occasion when this might not be appropriate, given the size of the organisation. The Chief Internal Auditor concurred, further confirming that internal audit recommendations were generally agreed. The Clerk to the Board also highlighted that progress with all audit recommendations, both internal and external, together with officer/management responses, were regularly reported to the Board for oversight.

Dr Stephen Clackson queried to what extent other boards’ corporate plans had guided the development of the Board’s Corporate Plan. The Assessor advised that the Corporate Plan was grounded on the previous one, although other corporate plans were reviewed, noting again, the size of the organisation, with Orkney and Shetland Valuation Joint Board being the smallest in Scotland.

The Board **resolved** that the Corporate Plan, attached as Appendix 1 to the report by the Assessor and Electoral Registration Officer, which should be read in conjunction with the Service Plan approved by the Board in March 2023, be approved.

8. Equalities Duties

There had been previously circulated a report by the Assessor and Electoral Registration Officer presenting revised Equalities Mainstreaming and Equalities Outcomes.

The Assessor and the Board were committed to adopting the principles and the ethos of the Equality Act 2010 and the Equality Act 2010 (Specific Duties) (Scotland) Regulations 2012, with the 2012 Regulations imposing duties on public authorities, including:

- Publishing a report on progress they have made to make the equality duty integral to the exercise of its functions (the ‘mainstreaming equality report’).

- Assessing the impact of proposed new or revised policies and practice against the needs of the general equality duty. Publish a set of equality outcomes which it considers will enable it to improve its equality duty. Such outcomes will be published by the Board every 4 years.
- Publishing a report on the composition, recruitment, development and retention of employees with respect to the number and characteristics of employees.
- Publishing gender pay gap information, a statement on equal pay and occupational segregation between men and women – the Orkney and Shetland Valuation Joint Board has only 14 members of staff in two separate offices and is therefore exempt from these duties.
- Considering award criteria in relation to public procurement.
- Publishing its equality reports in a manner that is accessible to the public.
- Reporting annually on the progress made to achieve equality outcomes.

The following equality outcomes were unique and specific to the Board:

- Equality Outcome 1 – continue to make managers aware of equalities responsibilities in relation to staffing along with continued investigation of training availability at local levels.
- Equality Outcome 2 – continued engagement at local levels to encourage voter registration of young people with help and guidance from key stakeholders.
- Equality Outcome 3 – monitor the migration back to office working in the aftermath of remote working to enable a flexible approach to work, training and office occupation.
- Equality Outcome 4 – continue to monitor the gender segregation of staffing while being aware of national trends and the nature of professional demographics.

The report attached at Appendix 1 to the report by the Assessor set out progress made by the Board to make the equality duty integral to the exercise of its functions (the mainstreaming equality report), as well as reviewing the equality outcomes. It was proposed to add a fifth outcome – eliminate the disparity in pay grades between technical and administrative posts.

On the motion of the Convener, seconded by Liz Peterson, the Board **resolved** that the Equalities Mainstreaming and Equalities Outcomes April 2023, attached as Appendix 1 to the report by the Assessor, be approved.

Due to an intermittent internet connection, Gary Robinson left the meeting during discussion of this item.

9. Risk Register

There had been previously circulated a report by the Assessor and Electoral Registration Officer presenting the Risk Register, in order to ensure operations in relation to the Orkney and Shetland Valuation Joint Board's functions could operate effectively under all assessable and identifiable risks.

The Assessor advised that the Risk Register had only been subject to some minor amendments at this latest review, the most notable being section 4.9 (Staffing – Valuation Services) and under the Issues Register contained at the end of the Risk Register, in relation to the vacant Depute Assessor post.

In response to a query from James Moar regarding staffing still showing as a Red inherent rating, the Assessor advised that the new structure was still settling in and posts continued to be recruited to, following which he anticipated the risk reducing to the residual rating of Amber.

In response to a query from the Convener regarding safety of IT systems against cyber-attacks, the Assessor advised that the Board benefitted from IT systems being provided by both constituent authorities, although this was no reason for complacency, and they were constantly monitoring the situation. The Convener advised that Shetland Islands Council would shortly be moving to Microsoft 365 which may provide further security.

Regarding the safety of canvassers during the annual canvass, the Convener advised that Shetland Islands Council's elected members had received training on meeting constituents safely and wondered whether this could be shared with the Board's staff. The Assessor confirmed that he would speak to the Depute Electoral Registration Officer to ensure adequate training was provided, given his concerns regarding cold calling in previous employment.

The Board scrutinised the Risk Register and obtained assurance that the Board's functions were operating effectively under all assessable and identifiable risks.

10. Best Value – Progress Report

There had been previously circulated a report by the Assessor and Electoral Registration Officer presenting a progress update, as required by the Board's best value regime, for the reporting period April to October 2023.

The Assessor highlighted the following:

- The annual electoral registration canvass which was nearing completion, with the revised annual register scheduled to be published on 1 December 2023.
- Changes arising from the Elections Act 2022 which mainly related to reserved elections.
- Voter ID.
- Changes to the absent voting process.
- New entries on the Council Tax list.
- The appeals process now with the Lands Tribunal, rather than a local appeal committee.
- Successful recruitment in both offices.
- Settling proposals following the 2023 Revaluation of Non-Domestic properties.
- Shetland office accommodation – ongoing discussions with Shetland Islands Council regarding longer term.

Lindsay Hall referred to the relatively high numbers of personal contact for the annual canvass, as well as discussion at the previous item relating to lone working, but concluded that, if it was successful, it would appear to be a worthwhile exercise.

In response to queries from the Convener regarding changes to legislation, the Assessor confirmed that this required training and learning new systems for the Board's staff, as well as informing the public what was required in order to be able to vote at an election.

The Clerk to the Board advised that a huge resource was available nationally and, together with the Returning Officers from both councils, who worked closely with the Assessor's Office, that resource would be tailored to the local situation.

Regarding office space in Shetland, the Assessor advised that an additional room had been made available which was used for meetings with members of the public and as a quiet space for staff, when that was required.

The Board scrutinised the contents of the report and took assurance.

11. Date of Next Meeting

It was noted that the next meeting was scheduled for to be held virtually on Thursday, 7 March 2024.

The Clerk to the Board apologised for the IT issues which had delayed the start of this meeting and endeavoured to ensure this did not occur at the next meeting.

12. Conclusion of Meeting

At 15:05 the Convener declared the meeting concluded.

Signed: