

At a MEETING of the **TAYSIDE VALUATION JOINT BOARD** held at Perth on 26th August, 2019.

Present:-

Representing Angus Council:-

Councillor Gavin Nicol
Councillor Richard Moore
Councillor Beth Whiteside

Representing Dundee City Council:-

Depute Lord Provost Bill Campbell
Baillie Christina Roberts
Councillor Steven Rome
Councillor George McIrvine

Representing Perth and Kinross Council:-

Councillor Angus Forbes
Councillor Audrey Coates
Councillor Lewis Simpson
Councillor Sheila McCole
Councillor Dave Doogan

Councillor Gavin Nicol, Convener, in the Chair.

I APOLOGIES/SUBSTITUTIONS

Apologies for absence were submitted on behalf of Councillor Ron Sturrock (Angus Council); Councillor Margaret Richardson (Dundee City Council) and Councillor Philip Scott (Dundee City Council).

II DECLARATION OF INTEREST

No declaration of interests were made.

III MINUTE OF PREVIOUS MEETING

The minute of meeting of the Tayside Valuation Joint Board held on 24th June, 2019 was submitted and approved.

IV INTERNAL AUDIT

There was submitted Report No TVJB 16-2019 by the Assessor presenting the Internal Audit – Audit Needs Assessment and Strategic Plan (No 2020/01) and the Internal Audit – Annual Plan for 2019/2020 (No 2020/02) which were attached as Appendices to the report.

The Joint Board agreed to approve the Internal Audit – Audit Needs Assessment and Strategic Plan and the Internal Audit – Annual Plan for 2019/2020.

V SCHEME OF DELEGATION

There was submitted Report No TVJB 17-2019 by the Assessor presenting a draft Scheme of Delegation a copy of which is attached as an Appendix to this minute.

The Joint Board agreed to approve the Scheme of Delegation subject to amendment to Point 3 of Section 3 Powers Delegated to the Assessor to read “Convener, or in the absence of the Convener, the Vice Convener and, in the absence of both, the Spokesperson”.

VI BEST VALUE – PUBLIC PERFORMANCE REPORT 2018/2019

There was submitted Report No TVJB 18-2019 by the Assessor appraising the Joint Board of the performance levels achieved by the Assessor and his staff during financial year 2018/19, and to present the Board's Annual Public Performance Report.

The Joint Board agreed:-

- (i) to approve the Board's Annual Public Performance Report for the year 2018/19 which was attached to the report as Appendix 1;
- (ii) to note the information submitted by the Assessor to the Scottish Government in respect of the Key Performance Indicators concerning the Valuation Roll and Council Tax Valuation List which was attached to the report as Appendix 2; and
- (iii) to note the results of the Customer Satisfaction survey which was attached to the report as Appendix 3.

VII FREEDOM OF INFORMATION AND ENVIRONMENTAL INFORMATION

There was submitted Report No TVJB 19-2019 by the Assessor presenting current statistical data and relevant background information in relation to matters arising in respect of Freedom of Information and Environmental Information issues.

The Joint Board agreed to note the content of the report.

VIII HEALTH AND SAFETY ANNUAL REPORT

There was submitted Report No TVJB 20-2019 by the Assessor presenting the Assessor's annual report on Health and Safety matters, in accordance with the Joint Board's Health and Safety Policy Statement.

The Joint Board agreed to note the content of the report.

IX FINANCIAL REPORTS 2018/2019

- (a) EXTERNAL AUDITOR'S REPORT ON 2018/2019 AUDIT

The Joint Board agreed to note the External Auditors report to members on the 2018/2019 Audit as submitted.

- (b) RESPONSE TO EXTERNAL AUDITOR'S ANNUAL REPORT ON THE 2018/2019 AUDIT

There was submitted Report No TVJB14-2019 by the Treasurer as a response to the report prepared by the Board's External Auditor on the audit of Tayside Valuation Joint Board for the year ended 31st March, 2019. A copy of the External Auditor's report and the Board's Audited Statement of Accounts are included on the agenda as separate items.

The Joint Board agreed:-

- (i) to endorse the report as the formal response to the External Auditor's report; and
- (ii) to note that the External Auditor's findings and conclusions were favourable.
- (c) ANNUAL ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2019

The Joint Board agreed to note the Annual Accounts for the year ended 31st March, 2019 as submitted.

The Convener agreed that the undernoted item of business be considered as a matter of urgency in terms of Standing Order No 9(b) in view of the timescales involved.

- (d) EXTERNAL AUDITOR'S REPORT ON 2018/2019 AUDIT COVERING LETTER FROM EXTERNAL AUDITOR

The Joint Board agreed to note the contents of the covering letter from the External Auditor in relation to the External Auditor's report on the 2018/2019 Audit.

X REVENUE MONITORING FOR THE 4 MONTHS TO 31ST JULY, 2019

There was submitted Report No TVJB 15-2019 by the Treasurer appraising of the latest monitoring position on its 2019/2020 Revenue Budget, based on the actual spend to 31st July, 2019.

The Joint Board agreed:-

- (i) to note the Revenue Monitoring position as of 31st July, 2019; and
- (ii) to note that the Treasurer and the Assessor would continue to monitor the Joint Board's projected outturn for 2019/2020 and endeavour to ensure that the final outturn was within the approved Revenue Budget.

XI PROGRAMME OF MEETINGS 2020

The Joint Board agreed that the programme of meetings for the Joint Board over 2020 be as follows: -

<u>Date</u>	<u>Time</u>	<u>Venue</u>
Monday, 20th January, 2020	11.00 am	Committee Room 1, 14 City Square, Dundee
Monday, 22nd June, 2020	11.00 am	Committee Room 1, 14 City Square, Dundee
Monday, 24th August, 2019	11.00 am	Committee Room 1, 14 City Square, Dundee
Monday, 16th November 2019	11.00 am	Committee Room 1, 14 City Square, Dundee

XII DATE OF NEXT MEETING

The Joint Board agreed to note that the next meeting of the Joint Board would be held in the Council Chamber, Council Offices, Perth and Kinross Council, 2 High Street, Perth on Monday, 18th November, 2019 at 11.00 am.

Gavin NICOL, Convener.

TAYSIDE VALUATION JOINT BOARD

**DELEGATION OF POWERS TO OFFICERS
(DRAFT)**

August 2019

INTRODUCTION

The powers/functions detailed within this document are those delegated by Tayside Valuation Joint Board to its Officers.

1 POWERS DELEGATED TO THE TREASURER

The Treasurer is authorised:-

- 1 To make arrangements for the collection, payment and recovery of all income due to the Board.
- 2 To make arrangements to sign or to authorise the signature of cheques and other instruments of payment on behalf of the Board in respect of authorised expenditure.
- 3 To make the necessary arrangements in accordance with the CIPFA Code of Practice for Treasury Management in Local Authorities for duly authorised borrowing and lending in terms of Schedule 3 to the Local Government (Scotland) Act 1975.
- 4 Without prejudice to section 69 of the Act, to act for the purposes of section 95 of the Local Government (Scotland) Act 1973 as the proper officer responsible for the financial affairs of the Board in accordance with the arrangements made or to be made by the Board for the proper administration of such affairs.

2 POWERS DELEGATED TO THE CLERK

The Clerk is authorised:-

- 1 To act as the Proper Officer in relation to all matters relating to the Board except for financial matters.
- 2 To raise or defend, or in emergency, settle legal actions of all descriptions for the promotion or protection of the Board's interests.
- 3 To execute, publish or serve on any person or body, any notice, direction, order, licence, summons, writ or other document which the Board is required or authorised to execute, publish or serve under the Act or any other Act or any regulation or order thereunder, unless otherwise specified by the Board.

3 POWERS DELEGATED TO THE ASSESSOR

The Assessor has a statutory responsibility for carrying out the professional functions associated with the maintenance of the Valuation Roll and Council Tax List in the areas of Angus Council, Dundee City Council and Perth and Kinross Council. In addition, Angus Council and Perth and Kinross Council have also appointed the Assessor to be the Electoral Registration Officer (ERO) for those areas. Thus with regard to the Valuation Roll, Council Tax List and Electoral Register, the powers of the Assessor and ERO come directly from statute and from Angus Council and Perth and Kinross Council and are not delegated by the Board.

The following functions are delegated to the Assessor and Electoral Registration Officer and any officers acting in that capacity from time to time. In exercising any delegated function, the officer will take account of any appropriate Board practice or procedure, of any managerial instruction given and of any other similar consideration.

The Assessor is authorised:-

- 1 To expend the approved budget.
- 2 To manage within the policies agreed by the Board.

- 3 To act on urgent matters which may arise between meetings in connection with the Convener and the Clerk to the Board and to report thereon for information and record purposes to the next meeting of the Board.
- 4 To apply regulations relative to the Board's facilities to ensure safety for staff and members of the public, including the authority to close or restrict the use of facilities as required.
- 5 To instruct the immediate implementation of any Circular from any officially recognised body which allows no discretion to the Board. The terms of such Circulars shall be reported to the Board for information.
- 6 To make appointments to all posts below Assessor level, so long as such posts are within the approved establishment.
- 7 To determine requests for re-grading from members of staff with the support of Dundee City Council under the Board's Support Agreement.
- 8 To approve the appointment of temporary staff as necessary where budgetary provision exists.
- 9 To sanction the payment of overtime where budgetary provision exists.
- 10 To review and amend salary and/or grade placing in appropriate circumstances, in accordance with job evaluation or re-evaluation and the Board's pay model.
- 11 To approve initial grade placing within approved salary scales.
- 12 To approve changes in post designations and job descriptions.
- 13 To conduct Grievance and Disciplinary and other proceedings in respect of employees within the terms of the Board's approved procedures and to take decisions in respect of those.
- 14 To take decisions on personnel matters in line with agreed policies.
- 15 To sign and issue the necessary authorisation to officers of the Board to exercise statutory powers (including, where appropriate, the right to enter land and premises in connection with the discharge of their duties).
- 16 To pay valid claims for damage to, or loss of, personal property of employees occurring during the course of their employment, up to an amount of £2,000 per claim for any one incident; and to pay claims in excess of £2,000 after consultation with the Clerk and the Treasurer to the Board.
- 17 To approve the provision of reasonable hospitality to representatives of other authorities, organisations, officers of the Board or others.
- 18 To make visits within the UK and to authorise officers to make visits within the UK as representatives of the Board, subject always to details of the expenses incurred in terms of this delegation being made available, where requested, by the Clerk or Treasurer to the Board.
- 19 To approve attendance at meetings, training courses and conferences within the UK of officers in cases where he or she considers it to be in the interest of the Board.
- 20 To absent himself or herself or permit any member of his or her staff to absent himself or herself occasionally and temporarily during business hours to attend to duties or services of a civic, honorary, charitable or social nature provided that these do not interfere with the efficient discharge of his duties to the Board.

- 21 To purchase goods, supplies and services in accordance with the Financial Regulations and Tender Procedures and to sign contracts relating to these.
- 22 To set charges, rents and fees to ensure budgetary provisions are met.
- 23 In consultation with the Clerk and the Treasurer to the Board to terminate on behalf of the Board any contract which the Board is entitled to terminate under the appropriate conditions of contract where he or she is satisfied that it is in the interest of the Board to do so.
- 24 In consultation with the Clerk and the Treasurer to the Board to deal with, and in appropriate circumstances, to approve applications from employees for reimbursement of reasonable legal expenses, in part or in whole, incurred in defending actions raised against them personally, providing that they were acting (i) within the course of their employment; (ii) in accordance with Board procedures; and (iii) in good faith.
- 25 In consultation with the Clerk and the Treasurer to the Board to appoint consultants and other specialists on such terms and conditions as he or she might consider to be appropriate.
- 26 To engage private legal firms for Court and other legal work if and when he or she may consider this to be necessary.
- 27 To engage Counsel for Court of Session and other business as and when he or she may consider it necessary.
- 28 To instruct repairs to the Boards property and to accept tenders or estimates within budget limits or administer through agreement with Dundee City Council.
- 29 To approve childcare voucher, assisted computer purchase and similar staff benefit schemes and administer through agreement with Dundee City Council.