

At a MEETING of the **TAYSIDE VALUATION JOINT BOARD** held remotely on 24th August, 2020.

Present:-

Representing Angus Council:-

Councillor Gavin Nicol
Councillor Ron Sturrock
Councillor Richard Moore
Councillor Beth Whiteside

Representing Dundee City Council:-

Depute Lord Provost Bill Campbell
Baillie Christina Roberts
Councillor George McIrvine
Councillor Margaret Richardson
Councillor Philip Scott

Representing Perth and Kinross Council:-

Councillor Angus Forbes
Councillor Anne Jarvis
Councillor Sheila McCole
Councillor Mike Williamson

Councillor Gavin Nicol, Convener, in the Chair.

I APOLOGIES/SUBSTITUTIONS

Councillor Steven Rome (Dundee City Council), and Councillor Audrey Coates (Perth and Kinross Council).

II DECLARATION OF INTEREST

There were no declarations of interest.

III MINUTE OF PREVIOUS MEETING

The minute of meeting of Tayside Valuation Joint Board held on 20th January 2020 was submitted and approved.

IV MEMBERSHIP – PERTH AND KINROSS COUNCIL

It was reported that at the meeting of Perth and Kinross Council held on 19th February, 2020, it was agreed that Councillor Mike Williamson replace Councillor Dave Doogan as a member of Tayside Valuation Joint Board.

The Joint Board agreed to note the change in membership as indicated.

V ANNUAL GOVERNANCE STATEMENT FOR THE YEAR TO 31ST MARCH, 2020

There was submitted Report No TVJB5-2020 by the Treasurer, submitting the Annual Governance Statement for approval and inclusion in the unaudited Annual Accounts for the year ended 31st March, 2020 which was also submitted to the Joint Board.

The Joint Board agreed to note that, in view of the timescales involved the Assessor in consultation with the Treasurer, Clerk and the Convener had agreed to:

- (i) note the contents of the covering report;
- (ii) note the impact of the coronavirus pandemic on the Joint Board's corporate governance as detailed in the Annual Governance Statement;
- (iii) approve the Annual Governance Statement which was included as an Appendix to the report; and
- (iv) instruct the Treasurer to include the Annual Governance Statement in the Annual Accounts for the year to 31st March, 2020.

VI UNAUDITED ANNUAL ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2020

There was submitted Report No TVJB6-2020 by the Treasurer providing some additional commentary on the unaudited Annual Accounts for the year ended 31st March, 2020 which was submitted to the Joint Board along with the report.

The Joint Board agreed to note that, in view of the timescales involved the Assessor in consultation with the Treasurer, Clerk and the Convener had agreed to:

- (i) note the content of the covering report;
- (ii) note the unaudited Annual Accounts which had been submitted as an Appendix to this report;
- (iii) note that the Treasurer would submit the Annual Accounts to the Appointed Auditor; and
- (iv) note that the key assumptions underpinning the Actuary's IAS 19 Retirement Benefit calculations had been reviewed and accepted by Dundee City Council as administering authority.

VII LOCAL CODE OF CORPORATE GOVERNANCE

There was submitted Report No TVJB7-2020 by the Treasurer reviewing and updating the Joint Board's Local Code of Corporate Governance

The Joint Board agreed to note that, in view of the timescales involved the Assessor in consultation with the Treasurer, Clerk and the Convener had agreed to:

- (i) approve the Review and updated Local Code of Corporate Governance as detailed in Appendix 1 of the report; and
- (ii) approve the implementation of the improvements listed in Appendix 2 of the report.

VIII AUDIT SCOTLAND – ANNUAL AUDIT PLAN 2019/2020

There was submitted Report No TVJB8-2020 by the Treasurer on the Joint Board External Auditor's Annual Audit Plan for the year ending 31st March, 2020.

The Joint Board agreed to note that, in view of the timescales involved the Assessor in consultation with the Treasurer, Clerk and the Convener had agreed to note the content of the External Auditor's Annual Audit Plan for the year ending 31st March, 2020.

IX INTERNAL AUDIT

There was submitted Report No TVJB9-2020 by the Assessor submitting the following Internal Audit Reports, together with the Internal Audit Annual Plan for 2020/2021:

- Internal Audit Report – 2020/05 - IT Network Arrangements / Cyber Security
- Internal Audit Report – 2020/06 - Follow-Up Reviews
- Internal Audit Report – 2020/07 - Annual Report 2019/20
- Internal Audit Plan – 2021/01 - Annual Plan 2020/21

The Joint Board agreed to note the contents of the three Audit reports and approved the Internal Audit Plan for 2020/2021.

X CORPORATE PLAN AND SERVICE PLAN 2019/2022

There was submitted Report No TVJB10-2020 by the Assessor presenting the Assessor's Corporate Plan for the years 2019-2022, which had been updated for the year 2020-2021.

The Joint Board agreed to approve the Corporate Plan and Service Plan contained in the Appendix of the report.

XI RISK MANAGEMENT/BUSINESS CONTINUITY

There was submitted Report No TVJB11-2020 by the Assessor presenting the Assessor's Annual Report on Risk Management and Business Continuity arrangements.

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

XII HEALTH AND SAFETY ANNUAL REPORT

There was submitted Report No TVJB12-2020 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 contents of the report.

XIII FREEDOM OF INFORMATION AND ENVIRONMENTAL INFORMATION

There was submitted Report No TVJB13-2020 by the Assessor presenting the 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 contents of the report.

XIV BEST VALUE – PUBLIC PERFORMANCE REPORT 2019/2020

There was submitted Report No TVJB14-2020 by the Assessor appraising the Joint Board of the performance levels achieved by the Assessor and his staff during financial year 2019/2020, and to present the Board's Annual Public Performance Report.

The Joint Board agreed to:

- (i) approve the Board's Annual Public Performance Report for the year 2019/2020 which was attached to the report as Appendix 1;
- (ii) 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) note the results of the Customer Satisfaction Survey which was attached to the report as Appendix 3.

XV REVENUE MONITORING FOR THE FOUR MONTHS TO 31ST JULY 2020

There was submitted Report No TVJB15-2020 by the Treasurer appraising the Joint Board of the latest monitoring position on its 2020/2021 Revenue Budget, based on the actual spend to 31st July, 2020.

The Joint Board agreed to:

- (i) note the Revenue Monitoring position as at 31st July, 2020; and
- (ii) note that the Treasurer and the Assessor would continue to monitor the Joint Board's projected outturn for 2020/2021 and endeavour to ensure that the final outturn was within the approved Revenue Budget.

XVI FINANCIAL REPORTS 2019/2020

- (a) EXTERNAL AUDITOR'S REPORT ON 2019/2020 AUDIT

The Joint Board agreed to note the External Auditors report to members on the 2019/2020 Audit as submitted.

- (b) RESPONSE TO EXTERNAL AUDITOR'S ANNUAL REPORT ON THE 2019/2020 AUDIT

There was submitted Report No TVJB16-2020 by the Assessor a report prepared by the Board's External Auditor on the audit of Tayside Valuation Joint Board for the year ended 31st March, 2020. A copy of the External Auditor's report and the Board's Audited Statement of Accounts were 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, 2020

The Joint Board agreed to note the Annual Accounts for the year ended 31st March, 2020 as submitted.

XVII DATE OF NEXT MEETING

The Joint Board noted that the next meeting of the Joint Board would be held remotely on Monday, 16th November, 2020 at 11.00 am.

The Joint Board resolved under Section 50(A)(4) of the Local Government (Scotland) Act 1973 that the press and public be excluded from the meeting for the undernoted item of business on the grounds that it involved the likely disclosure of exempt information as defined in paragraph 1 of Part I of Schedule 7A of the Act.

XVIII OFFICE ACCOMMODATION

The Joint Board agreed to the proposal as outlined in the note and noted that the Assessor would submit a report on the matter to the Joint Board in due course.

Gavin NICOL, Convener.