

At a MEETING of the **TAYSIDE VALUATION JOINT BOARD** held remotely on 18th November, 2024.

Present:-

Representing Angus Council:-

Councillor Serena Cowdy
Councillor Brenda Durno
Councillor Bill Duff
Councillor Martin Shepherd

Representing Dundee City Council:-

Depute Lord Provost Kevin Cordell
Bailie Christina Roberts
Councillor Lynne Short
Bailie Fraser Macpherson

Representing Perth and Kinross Council:-

Councillor Dave Cuthbert
Councillor Sheila McCole
Councillor Jack Welch
Councillor Hugh Anderson
Councillor Frank Smith

Depute Lord Provost Kevin Cordell, Convener, in the Chair.

I APOLOGIES/SUBSTITUTIONS

Apologies for absence were submitted on behalf of Councillor Wendy Scullin (Dundee City Council) and Councillor Pete Shears (Dundee City Council)

II DECLARATION OF INTEREST

There were no declarations of interest.

III MINUTE OF PREVIOUS MEETING

The minute of meeting of the Tayside Valuation Joint Board held on 26th August, 2024 was submitted and approved

IV MEMBERSHIP – PERTH AND KINROSS COUNCIL

It was reported that that at the meeting of Perth and Kinross Council held on 4th September, 2024, it was agreed that Councillor Jack Welch be appointed as a member of Tayside Valuation Joint Board as replacement for Bailie Mike Williamson who had resigned.

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

V INTERNAL AUDIT

There was submitted Report No TVJB26-2024 by the Assessor, presenting the Internal Audit Annual Plan for 2024/2025 as detailed in the Appendix to the report.

The Joint Board agreed to approve the Internal Audit Annual Plan for 2024/2025.

VI FINANCIAL REPORTS 2023/2024

(a) EXTERNAL AUDITORS REPORT ON 2023/2024 AUDIT

There was submitted Report No TVJB27-2024 by the External Auditor.

The Joint Board agreed to note the report.

(b) RESPONSE TO EXTERNAL AUDITORS REPORT ANNUAL AUDIT REPORT ON THE 2023/2024 AUDIT

There was submitted Report No TVJB25-2024 by the Treasurer in 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 2024. A copy of the External Auditor's report and the Board's Audited Statement of Accounts were included on the agenda as separate items. A copy of the following draft reports were also included on the agenda as separate items;

Annual Audit Paper (Report No 27-2024)

Annual Accounts for the year ended 31st March, 2024 (Report No 24-2024)

The Joint Board agreed:-

- (i) to endorse the report as the formal response to the External Auditor's report;
- (ii) to note that the External Auditor's findings and conclusions were favourable;
- (iii) to instruct the Treasurer to arrange the Audited Annual Accounts noted above to be signed and then returned to the external auditor; and
- (iv) to instruct the Treasurer thereafter to arrange for the above Annual Accounts, to be published on the Tayside Joint Valuation Board's website.

(c) ANNUAL ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2024

There was submitted Report No TVJB24-2024, detailing the audited Annual Accounts for Tayside Valuation Board for the year 2023/2024 which were noted,

VII REVENUE MONITORING FOR 6 MONTHS TO 30TH SEPTEMBER, 2024

There was submitted Report No TVJB23-2024 by the Treasurer, appraising of the latest monitoring position on its 2024/2025 Revenue Budget, based on the actual spend to 30th September 2024.

The Joint Board agreed: -

- (i) to note the Revenue Monitoring position as at 30 September 2024; and
- (ii) to note that the Treasurer and the Assessor would continue to monitor the Joint Board's projected outturn for 2024/2025 and endeavour to ensure that the final outturn was within the approved Revenue Budget.

VIII PROGRAMME OF MEETINGS – 2025

It was proposed that the programme of meetings for Tayside Valuation Joint Board over 2025 be as follows:-

Monday, 27th January, 2025 – 9.00am

Monday, 16th June, 2025 – 9.00am

Monday, 25th August, 2025 – 9.00am

Monday, 17th November, 2025 – 9.00am

The Joint Board agreed to the programme of meetings as indicated.

IX DATE OF NEXT MEETING

The next meeting of the Joint Board would be held on Monday, 27th January, 2025 at 9.00am.

Kevin CORDELL, Convener.