

Lothian Valuation Joint Board

Edinburgh, 18 September 2017

Present:

City of Edinburgh Council – Councillors Key (Convener), Booth, Jim Campbell (substituting for Councillor Rust), Daggart, Gordon, Gloyer and Work.

East Lothian Council – Councillors Goodfellow and Henderson.

Midlothian Council – Councillor Russell.

West Lothian Council – Councillors King and McGuire (Vice-Convener).

1 Minute

Decision

To approve the minute of the Lothian Valuation Joint Board of 21 August 2017 as a correct record.

2 Audited Accounts for the Year Ended 31 March 2017

The Board's audited accounts for the year ended 31 March 2017 were submitted. There were no significant issues identified during the course of the audit which provided for an unqualified opinion on the accounts.

The outturn for the year showed an under spend of £0.262m. Members discussed the options to either retain the under spend or add to the Board's general reserve.

Decision

- 1) To note the audited annual accounts for the year ended 31 March 2017.
- 2) To authorise the annual accounts 2017/17 for signature.
- 3) To approve the retention of the £0.262m underspend from the financial year 2016/17.

(References – Lothian Valuation Joint Board 21 August 2017 (item 6) – report by the Treasurer, submitted)

3 2016/2017 Annual Audit Report to Members of the Joint Board and Controller of Audit

The External Auditor's report on the audit of the Joint Board's 2016-17 financial statements was presented. The report set out relevant matters arising from the audit which required to be reported under International Standard on Auditing (UK and Ireland) 260 (ISA 260).

Rachel Wynne, Scott-Moncrieff highlighted the principal areas covered by the report and responded to questions from members.

Decision

To note the annual audit report.

(Reference – report by Scott-Moncrieff, submitted)

4 Internal Audit Annual Report

Information was provided on the work carried out by Internal Audit for the financial year 2016/2017.

The audit plan included an annual review of internal financial control to support the development of the Board's corporate governance arrangements and to provide evidence for the Treasurer's Statement on the system of internal financial control for the year to 31 March 2017.

Action plans had been agreed with management on all recommendations made within reports issued and appropriate follow-up arrangements had been put in place.

Decision

- 1) To note the report.
- 2) To note the draft Annual Governance Statement set out in Appendix 2 of the report.

(Reference – report by the Principal Audit Manager, submitted).

5 Assessor's Progress Report to the Joint Board

The Assessor presented an update on the service overview and priorities, current issues and the future direction of the Joint Board.

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Service priorities over the next three months were:

- Conclude the household canvass
- Publish the revised Electoral Register on 1 December 2017
- Continue to process all applications received for electoral registration, absent votes, opt out and change of name applications
- Continue with doorstep canvass
- Continue with engagement activities

Progress continued to be made in respect of the transformation and cultural change programme. The recently announced recommendations from the Barclay Review provided an additional point of focus for reviewing and redesigning the current organisational business model.

The Interim Assessor intended to provide a business case analysis on the Board's Early Release Policy to the Treasurer and Convener in the first instance prior to submitting a report to a future meeting of the Board.

Decision

- 1) To note that the Interim Assessor intended to report to a future meeting of the Board on the Early Release Policy.
- 2) To otherwise note the remaining updates in the report.

(Reference – report by the Assessor and Electoral Registration Officer, submitted).