

# Lothian Valuation Joint Board

Edinburgh, 2 September 2019

**Present:**

**City of Edinburgh Council** – Councillors Key (Convener), Corbett, Gordon, Gloyer, Mowat (substituting for Councillor Daggart) and Work.

**East Lothian Council** – Councillor Findlay.

**West Lothian Council** – Councillor Timson.

## 1 Minute

**Decision**

To approve the minute of the Lothian Valuation Joint Board of 17 June 2019 as a correct record.

## 2 2018/19 Annual Audit Report to Members of Lothian Valuation Joint Board and the Controller of Audit

The External Auditor's report on the audit of the Joint Board's 2018-19 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).

An update was provided on the recommendations from the previous year's audit.

**Decision**

To note the annual audit report.

(Reference – report by the External Auditor, submitted).

## 3 Audited Annual Accounts for the Year Ended 31 March 2019

The Board's audited accounts for the year ended 31 March 2019 were submitted. There were no significant issues identified during the course of the audit which provided for an unqualified opinion on the accounts.

**Decision**

1) To note the annual audited accounts for 2018/19.

2) To authorise the annual audited accounts for 2018/19 for signature.

(Reference – report by the Treasurer, submitted).

#### **4 Period 4 Financial Statement 2019/20**

Information was submitted of the projected revenue budget outturn position to 31st March 2020 based on the position at the period ending 31 July 2019.

The forecast variance was an underspend of £0.089m. With the exception of employee costs, all other budget headings had been forecast on budget as it was relatively early in the year to predict otherwise and there were no known material budget variances at this stage.

##### **Decision**

- 1) To note the projected outturn position for 2019-20.
- 2) To note that a further 2019-20 budget update would be presented to the November Board meeting.

(Reference – report by the Treasurer, 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.

The 2019 annual canvass had commenced in early July with first reminders issued during August and final reminders scheduled for early September. At this stage the return rate for household enquiry forms was 57.6% compared with 59.45% in 2018 and 52.63% in 2017.

Service priorities over the next three months included:

- Electoral engagement strategy
- Continuation of other engagement activities
- Individual Electoral Registration
- The Scottish Elections (Franchise and Representation Bill)
- Council tax
- 2017 revaluation appeal disposal
- Maintenance of the Valuation Roll
- Governance and Risk
- Budget 2019/20 and Business Strategy 2020/2023

##### **Decision**

- 1) To note the updates.

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- 2) To agree that future reports include data on categories of properties deleted from the Council Tax List and changed to the Non-Domestic Rates Valuation Roll.

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

## **6 Update on Non-Domestic Rates Reform**

An update was provided on progress being made at both a national and local level in respect of Non-Domestic Rates Reform.

Internal Audit had carried out an audit on the current state of readiness in connection with implementation of NDR Reform arising from the Barclay Review. The report indicated an overall amber rating.

Details were provided of management actions in response to each of the audit findings.

### **Decision**

To note the update.

(Reference – report by the Assessor and ERO, submitted)