



Orkney and Shetland Valuation Joint Board



Minute

Thursday 27 November 2025, 14:00.

Microsoft Teams.

Present:

Orkney Islands Council:

Dr Stephen Clackson, Lindsay Hall, Kristopher Leask, James Moar and John Ross Scott.

Shetland Islands Council:

Allison Duncan, Stephen Leask, Liz Peterson, Gary Robinson and Arwed Wenger.

Clerk to the Board:

- Gavin Mitchell.

In Attendance

- Erik Knight, Treasurer to the Board.
- Robert Eunson, Assessor and Electoral Registration Officer.

Orkney Islands Council:

- Hazel Flett, Service Manager (Governance).
- Andrew Paterson, Chief Internal Auditor

Observing:

- Susan Taylor, Committees Officer, Orkney Islands Council.

Chair:

- Stephen Leask, Shetland Islands Council, Convener of the Board.

1. Introduction and Apologies

The Convener welcomed everyone and reminded members that the meeting was being recorded and broadcast live over the Internet on Orkney Islands Council's website. The recording would also be publicly available following the meeting and available for listening to for 12 months thereafter.

Apologies had been intimated on behalf of Dr Jean Stevenson (representing Orkney), with James Moar attending as a substitute.

2. Declarations of Interest

Liz Peterson stated for transparency reasons that she had a connection, in that a close family member was employed by the Orkney and Shetland Valuation Joint Board, based in the Lerwick office, but considered, having applied the objective test, that the connection did not amount to a declarable interest, unless staffing matters were to be discussed.

3. Minute of Previous Meeting

There had been previously circulated the draft Minute of the Meeting of the Board held on 30 September 2025.

On the motion of Liz Peterson, seconded by John Ross Scott, the Board **approved** the Minute of the Meeting of the Board held on 30 September 2025 as a true record.

4. Matters Arising Log

There had been previously circulated a log detailing matters arising from previous meetings, together with a list of regular reports.

In relation to Action 1 arising from the previous meeting regarding audit fees, the Treasurer advised that information on the sectoral cap adjustment was contained within guidance set by Audit Scotland, which KPMG were obliged to follow. The Treasurer further advised that he could contact Audit Scotland directly but this was unlikely to produce significant further detail. It was agreed that no further action be taken at this time, however, should a significant increase in audit charges occur, the matter would be revisited by the Board.

In response to a question from Allison Duncan regarding the Shetland accommodation (Action 1 from outstanding matters arising from previous meetings), the Assessor and Electoral Registration Officer advised that the Depute Assessor was scheduled to meet with representatives from Shetland Islands Council's Estates Department in December 2025. Consideration was also being given to properties outwith Shetland Islands Council's estate. Allison Duncan looked forward to an update at the next Board meeting.

Following scrutiny of the log, the Board obtained assurance that action had been taken where required.

5. Revenue Expenditure Monitoring

There had been previously circulated a report by the Treasurer to the Board advising of the revenue position of the Board as at 30 September 2025, for scrutiny.

The Treasurer to the Board advised that, as there were no variances above the materiality levels, no additional reporting was required.

In response to queries from John Ross Scott regarding the underspend on Barclay Review and the differential between costs for Shetland compared to Orkney, the Assessor and Electoral Registration Officer confirmed that coding errors had occurred with regard to the Barclay Review area, and that parity in spending between the two Authorities was expected by the year end, given that spend was not uniform across the year.

The Board scrutinised the revenue financial service area statement in respect of the Orkney and Shetland Valuation Joint Board, for the period 1 April to 30 September 2025, attached as Annex 1 to the report by the Treasurer to the Board, and obtained assurance.

6. Internal Audit Actions – Progress Report

There had been previously circulated a report from the Chief Internal Auditor outlining progress on actions arising from internal audits, for scrutiny.

The Chief Internal Auditor advised that the Global Internal Audit Standards in the UK Public Sector required the Chief Internal Auditor to monitor and ensure that management actions had been effectively implemented or that senior management accepted the risk of not taking action. Since 2022, eight internal audits had been undertaken, resulting in 26 recommendations. 18 of those recommendations were now complete, with eight still active. Of those, one had since been completed, six were ongoing and one was overdue. All of the outstanding actions were categorised as low priority.

Lindsay Hall referred to the management commentary in the second audit recommendation arising from the audit of Performance Reporting and queried whether there was any point having an action, given the low priority. The Assessor and Electoral Registration Officer reminded the Board of the previous discussion in this regard where, although it was suggested the Key Performance Indicator could be removed, the Board subsequently agreed that it should be retained meantime, however it could benefit from fine-tuning and/or the introduction of a comparative statistic. The Assessor and Electoral Registration Officer advised that this matter was ongoing with a target date for completion of June 2026.

In response to a query from John Ross Scott, the Assessor and Electoral Registration Officer explained that, as only one cycle of the new rating revaluation had taken place, it was difficult to establish meaningful Key Performance Indicators. This was further complicated by the fact that the valuation proposals were covered by statutory timescales and not in-house.

The Board scrutinised the progress made to date in completing Internal Audit actions, as detailed in Appendix 1 to the report by the Chief Internal Auditor, and obtained assurance that issues found during internal audits were being actioned and followed up.

7. Best Value – Progress Report

There had been previously circulated a report by the Assessor and Electoral Registration Officer presenting the six-monthly progress report on the Board's primary service functions for the period April to October 2025, for scrutiny.

The Assessor highlighted the following:

- Electoral Registration Service:
 - The annual electoral registration canvass was nearing completion with the revised annual register scheduled to be published on 1 December 2025.
 - Increased use of E-Comms as part of the canvass process had resulted in postage and printing cost savings of £2,400.

- Work was continuing on the reapplication process for UK Parliamentary absent votes with a response rate to the initial write out of 52%. A further write out was planned for late November 2025, funding for which would be provided by the UK Government's Ministry for Housing, Communities and Local Government.
- The Elections Act 2022 reformed the overseas electors applications process with the former mandatory paper applications now being renewable online.
- Recent upgrades to the Idox Electoral Management System had resulted in a requirement for Shetland Islands Council to transfer the Board's systems to upgraded servers, which was successfully completed in October 2025. Staff had received training on the final software updates scheduled to be installed in late November 2025.
- Preparation for the Scottish Parliamentary election scheduled for May 2026 was well underway at both national and local level. The Absent Vote signature refresh scheduled for January 2026 would be postponed until January 2027 to allow the convergence of reserved and devolved absent votes to take place after the Scottish Parliamentary election.
- Promotion of the Electoral Commission's 'Welcome to Your Vote' campaign had taken place, to encourage young voters to register, particularly those 16-year-olds now eligible to vote in Scottish Parliamentary elections.
- Council Tax:
 - The number of chargeable dwellings had increased by 57 and 27 in Orkney and Shetland respectively.
 - The number of Council Tax proposals/appeals remained low, although at higher levels than in previous years.
- Non-Domestic Rating:
 - New legislation changed the method for ratepayers challenging valuations, with a reduced four-month period following revaluation for interested parties, or their appointed agents, to lodge proposals.
 - 210 Proposals against the 2023 Revaluation had been received, however, the new Regulations meant that considerably more time was required in terms of preparing written responses and decision notices, whereas previously this would have been carried out by informal negotiations.
 - All 210 Proposals were disposed of ahead of the statutory deadline of 30 September 2025, with only 3 converted to appeal, which would be dealt with in accordance with timescales set by the First-Tier Tribunal of the Scottish Taxation Chamber.
 - The annual Self-Catering Audit, introduced in accordance with the Council Tax (Dwellings and Part Residential Subjects) (Scotland) Amendment Regulations 2021 (and further amended regulations effective from 2024), had seen in excess of 600 properties being individually audited and had concluded in September 2025.
 - Work for the 2026 revaluation was in progress including surveys of new or altered properties, with a draft valuation roll expected to be produced by 21 November 2025 to meet print deadlines and the final valuation roll expected to be completed by March 2026.

In response to a question from John Ross Scott querying why a signature refresh was required every five years, the Assessor and Electoral Registration Officer explained that signatures did change over time, however, with existing workloads, postponement of the Scottish Parliamentary signature refresh had been welcomed.

John Ross Scott commented that the reduction in postage and printing costs resulting from e- communications was encouraging and that the service should be promoted. Dr Stephen Clackson suggested that hidden costs and implications of online services, such as energy usage and carbon emissions, also needed to be considered.

The Chair thanked the Assessor and Electoral Registration Officer and his team for their hard work during an exceptionally busy time.

Following scrutiny of the overview and priorities of the three statutory duties, namely the Electoral Registration Service, Council Tax and Non-Domestic Ratings, as set out in the report by the Assessor and Electoral Registration Officer, the Board took assurance.

8. Risk Register

There had been previously circulated a report presenting the revised Risk Register, for scrutiny.

The Assessor and Electoral Registration Officer advised that the Risk Register was reviewed annually and only minor amendments were proposed as follows:

- At Staffing (Valuation Service) risk 4.9 (page 7), with the Depute Assessor now being in post, no further action was required at this time, although the residual score had been left at 3.
- Related to the previous point, the third issue on the Issues Register at page 28 had been updated to show it was now closed.

After a question from Lindsay Hall regarding the possibility of remote working, the Assessor and Electoral Registration Officer explained that remote or home-working for staff had been enabled, for example during adverse weather conditions, however due to the customer-facing nature of the work, office-based working remained the preferred option. Kristopher Leask referred to other risks, whereby travel disruption prevented staff getting to their base, with the mitigation being remote or home working. The Assessor and Electoral Registration Officer agreed, citing recent weather conditions and that staff should always err on the side of caution.

In response to a query from Kristopher Leask regarding the training plan mentioned in risk 7.5 (Staffing (Electoral Registration) – Canvasser safety), the Assessor and Electoral Registration Officer advised that canvassers received safety training and were advised not to take risks when attending properties.

Following scrutiny, the Board **approved** the updated Risk Register, attached as Appendix 1 to the report by the Assessor and Electoral Registration Officer.

9. Meeting Dates

It was noted that the next meeting was scheduled to be held virtually on 10 March 2026.

The Board also noted the undernoted dates for 2026, which had been approved previously:

- 23 June 2026 (time TBC) (in Shetland).
- 28 September 2026 at 14:00 (in Orkney).
- 1 December 2026 at 14:00 (virtual).

10. Conclusion of Meeting

At 14:30 the Convener declared the meeting concluded.

Signed: