

Item: 4.

Orkney and Shetland Valuation Joint Board

Date of Meeting: 10 March 2026.

Matters Arising Log from Meeting held on 27 November 2025

	Matters Arising	Target Date	Lead Officer	Notes
1.				

Outstanding Matters Arising from Previous Board Meetings

	Matter.	Meeting.	Target Date.	Lead Officer	Notes.
1.	Shetland Accommodation – once Depute Assessor in post, office accommodation to be reviewed, including a meeting with representatives from the Estates team at Shetland Islands Council.	27 March 2025. September 2025. November 2025.	January 2026.	Robert Eunson.	<p>Update at June 2025: Timescale dictated by induction period required for the incoming Depute Assessor along with extreme pressure of work in the second half of 2025.</p> <p>Update for September 2025: The Depute Assessor is now in post, and is aware of the office situation being based there full-time. Understanding is sought from Members that we are currently under severe pressure to meet our statutory obligations, ie disposal of Revaluation 2023 proposals by 30 September, and Revalue all non-domestic subjects for draft Valuation Roll by 30 November. Once these critical events have passed we will turn attention to the office accommodation.</p> <p>Update for March 2026: We have made contact with Shetland Islands Council, but await a response confirming availability to meet. There was nothing available when we first made contact last year, with a timescale of around Spring/Summer 2026 given before there would likely be any change in that respect. In the meantime, staff welfare in Lerwick is being monitored, and it has been confirmed that they are content at 20 Commercial</p>

	Matter.	Meeting.	Target Date.	Lead Officer	Notes.
					Road due to the additional measures that have taken place, i.e. hybrid working options, and availability of the upstairs office; and the potential to improve the existing space, i.e. creating a permanent office/meeting room in the ground floor store. Recommend remove from Action Log following March 2026 Board meeting.
2.	Performance Reporting – KPI for % reduction on appeal – Assessor to present alternatives for consideration.	27 March 2025.	June 2026.	Robert Eunson.	Update for March 2026: Potential additional KPI would be to record the amount that has been saved against proposals. This would complete the picture on RV loss on proposals where we currently just report what the loss is, but do not report how much has been saved against proposals.
3.	Medium-Term Financial Plan – undertake zero-base review at subjective level in either 2026/27 or 2027/28	27 March 2025.	March 2027.	Erik Knight.	Update at June 2025: Will seek to carry out zero base budget review as part of 2027/28 budget setting process, and report to Board in March 2027. Update for September 2025: As above.

Regular Reports required

Report.		Frequency.	Notes.
1.	Financial Monitoring.	Quarterly.	Next due March 2026. On agenda for March 2026 Board meeting.
2.	Draft Revenue Budget.	Annually.	Next due March 2026 for 2026/27. On agenda for March 2026 Board meeting.
3.	Medium Term Financial Plan.	Annually (covering 3-year period).	Approved 2 March 2023 for period up to 2025/26. Next due March 2026. On agenda for March 2026 Board meeting.
4.	Service Plan.	Every 3 years but reviewed annually.	Approved March 2023 for period to March 2026. Next iteration of plan due March 2026. On agenda for March 2026 Board meeting.
5.	Risk Management Policy and Strategy.	Every 3 years.	Approved March 2023. Next due March 2026. On agenda for March 2026 Board meeting.
6.	Internal Audit Strategy and Plan.	Annually.	Next due March 2026. On agenda for March 2026 Board meeting.
7.	Internal Audit Charter.	Annually.	Next due March 2026. On agenda for March 2026 Board meeting.
8.	External Audit – Annual Plan.	Annually.	Next due March 2026. Slipped to June 2026.

Report.		Frequency.	Notes.
9.	Draft Annual Accounts.	Annually.	Next due June 2026.
10.	Internal Audit Actions – Progress Update.	Every 6 months.	Next due June 2026.
11.	Internal Audit – Annual Report and Opinion.	Annually.	Next due June 2026.
12.	Best Value – Progress Report.	Biannually.	Next due June 2026.
13.	Best Value – Performance Report.	Annually.	Next due June 2026.
14.	Financial Outturn.	Annually.	Next due September 2026.
15.	Annual Audit Report to those charged with Governance.	Annually.	Next due September 2026.
16.	Final Annual Accounts.	Annually.	Next due September 2026.
17.	Risk Register.	Annually.	Next due by December 2026.
18.	Equalities Mainstreaming and Outcomes.	Every 2 years.	Next due April 2027.
19.	Workforce Plan	Every 3 years.	Approved September 2024. Next due September 2027.
20.	Number of Assessors and Availability of Resources (S24, Non-Domestic Rates (Scotland) Act 2020).	Due by 31 May 2025 and every 3 years thereafter.	Reported June 2025. Next due by May 2028.
21.	Single Equality Scheme.	Every 4 years.	Approved March 2025 for period 2025 to 2029. Next due March 2029.

Report.		Frequency.	Notes.
22.	Whistleblowing Policy	Every 5 years.	Approved November 2024. Next due November 2029.