

## Item: 4.

# Orkney and Shetland Valuation Joint Board

Date of Meeting: 30 September 2025.

## Matters Arising Log from Meeting held on 24 June 2025

| Matters Arising |                                                             | Target Date     | Lead Officer   | Notes                                                                                                                                                                   |
|-----------------|-------------------------------------------------------------|-----------------|----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1.              | Shetland Accommodation – full report to next Board meeting. | September 2025. | Robert Eunson. | No report is being put forward at this meeting – see response to Item 3 in Outstanding Matters below.<br><b>Action to be removed following September Board meeting.</b> |

## Outstanding Matters Arising from Previous Board Meetings

|    | Matter.                                                                      | Meeting.                                | Target Date. | Lead Officer    | Notes.                                                                                                                                                                                                                                                                                                    |
|----|------------------------------------------------------------------------------|-----------------------------------------|--------------|-----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1. | Consider method of reporting work of the VJB to the constituent authorities. | 7 March, 20 June and 26 September 2024. | June 2025.   | Gavin Mitchell. | Agreed at September 2024 Board meeting that briefing, containing useful web links, be issued immediately after performance report scrutinised by the Board (usually June meeting).<br>Update for June 2025:<br>Performance report on agenda, once approved, Clerk will arrange for briefing to be issued. |

|    | Matter.                                                                                                                                                                                 | Meeting.       | Target Date.  | Lead Officer   | Notes.                                                                                                                                                                                                                                                                                                                                                                                              |
|----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|---------------|----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|    |                                                                                                                                                                                         |                |               |                | <p>Update for September 2025:</p> <p>Briefings issued to both Orkney Islands Council and Shetland Islands Council Members in July 2025. Briefings on future performance reports will continue to be issued on an annual basis.</p> <p>Action to be removed following September Board meeting.</p>                                                                                                   |
| 2. | Shetland Accommodation – visit to be arranged when Orkney members in Shetland for June 2025 Board meeting, if Depute ERO available.                                                     | 27 March 2025. | June 2025.    | Robert Eunson. | <p>Update at June 2025:</p> <p>Subject to any last-minute diary changes, the Depute ERO is happy to accommodate any visits from Members.</p> <p>Update for September 2025:</p> <p>Visit to Shetland office took place following June Board meeting.</p> <p>Action to be removed following September Board meeting.</p>                                                                              |
| 3. | 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. | January 2026. | Robert Eunson. | <p>Update at June 2025:</p> <p>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:</p> <p>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</p> |

|    | Matter.                                                                                                     | Meeting.       | Target Date. | Lead Officer   | Notes.                                                                                                                                                                                                                                                                                  |
|----|-------------------------------------------------------------------------------------------------------------|----------------|--------------|----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|    |                                                                                                             |                |              |                | 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. |
| 4. | Performance Reporting – KPI for % reduction on appeal – Assessor to present alternatives for consideration. | 27 March 2025. | June 2026.   | Robert Eunson. |                                                                                                                                                                                                                                                                                         |
| 5. | 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:<br>Will seek to carry out zero base budget review as part of 2027/28 budget setting process, and report to Board in March 2027.<br><br>Update for September 2025:<br>As above.                                                                                     |

## Regular Reports required

| Report. |                                                                                                  | Frequency.                                       | Notes.                                                                  |
|---------|--------------------------------------------------------------------------------------------------|--------------------------------------------------|-------------------------------------------------------------------------|
| 1.      | Equalities Mainstreaming and Outcomes.                                                           | Every 2 years.                                   | Next due April 2025.<br>On agenda for September 2025 Board meeting.     |
| 2.      | Number of Assessors and Availability of Resources (S24, Non-Domestic Rates (Scotland) Act 2020). | Due by 31 May 2025 and every 3 years thereafter. | Due by 31 May 2025.<br>On agenda for September 2025 Board meeting.      |
| 3.      | Financial Outturn.                                                                               | Annually.                                        | Next due September 2025.<br>On agenda for September 2025 Board meeting. |
| 4.      | Financial Monitoring.                                                                            | Quarterly.                                       | Next due September 2025.<br>On agenda for September 2025 Board meeting. |
| 5.      | Annual Audit Report to those charged with Governance.                                            | Annually.                                        | Next due September 2025.<br>On agenda for September 2025 Board meeting. |
| 6.      | Final Annual Accounts.                                                                           | Annually.                                        | Next due September 2025.<br>On agenda for September 2025 Board meeting. |
| 7.      | Internal Audit Actions – Progress Update.                                                        | Every 6 months.                                  | Next due December 2025.                                                 |
| 8.      | Best Value – Progress Report.                                                                    | Biannually.                                      | Next due December 2025.                                                 |
| 9.      | Risk Register.                                                                                   | Annually.                                        | Next due December 2025.                                                 |
| 10.     | Draft Revenue Budget.                                                                            | Annually.                                        | Next due March 2026 for 2026/27.                                        |
| 11.     | Internal Audit Strategy and Plan.                                                                | Annually.                                        | Next due March 2026.                                                    |

| Report. |                                             | Frequency.                           | Notes.                                                                                  |
|---------|---------------------------------------------|--------------------------------------|-----------------------------------------------------------------------------------------|
| 12.     | External Audit – Annual Plan.               | Annually.                            | Next due March 2026.                                                                    |
| 13.     | Medium Term Financial Plan.                 | Annually (covering 3-year period).   | Approved 2 March 2023 for period up to 2025/26.<br>Next due March 2026.                 |
| 14.     | Service Plan.                               | Every 3 years but reviewed annually. | Approved March 2023 for period to March 2026.<br>Next iteration of plan due March 2026. |
| 15.     | Internal Audit Charter.                     | Annually.                            | Approved March 2025.<br>Next due March 2026.                                            |
| 16.     | Risk Management Policy and Strategy.        | Every 3 years.                       | Approved March 2023.<br>Next due March 2026.                                            |
| 17.     | Internal Audit – Annual Report and Opinion. | Annually.                            | Next due June 2026.                                                                     |
| 18.     | Draft Annual Accounts.                      | Annually.                            | Next due June 2026.                                                                     |
| 19.     | Best Value – Performance Report.            | Annually.                            | Next due June 2026.                                                                     |
| 20.     | Workforce Plan                              | Every 3 years.                       | Approved September 2024.<br>Next due September 2027.                                    |
| 21.     | Single Equality Scheme.                     | Every 4 years.                       | Approved March 2025 for period 2025 to 2029.<br>Next due March 2029.                    |
| 22.     | Whistleblowing Policy                       | Every 5 years.                       | Approved November 2024.<br>Next due November 2029.                                      |