

**Item: 4.**

## **Orkney and Shetland Valuation Joint Board**

Date of Meeting: 16 June 2026.

### **Matters Arising Log from Meeting held on 10 March 2026**

Matters Arising		Target Date	Lead Officer	Notes
1.	Shetland Accommodation – Assessor to email Board members with update.	June 2026.	Robert Eunson.	<p>The Assessor issued an email on 10 March 2026. This matter is now considered closed, although the Board will be kept updated of matters detailed in the email.</p> <p><b>Recommend remove from Action Log following June 2026 Board meeting.</b></p>
2.	Additional Council Tax Bands (I and J) – provide estimate of numbers of potential properties affected	September 2026.	Robert Eunson.	<p>Detailed scoping work has not yet been undertaken. However, Scottish Government funding for the revaluation to the proposed new bands has been informed, in part, by the current number of Band H subjects in the Valuation Lists, which total 8 across Orkney and Shetland (out of approx. 24,000).</p> <p>While this should be treated as an indicative figure only, and recognising that properties in other existing bands may also fall within the higher value bands, it provides a reasonable broad guide to the likely scale of properties that may be affected.</p>

## Outstanding Matters Arising from Previous Board Meetings

	Matter.	Meeting.	Target Date.	Lead Officer	Notes.
1.	Performance Reporting – KPI for % reduction on appeal – Assessor to present alternatives for consideration.	27 March 2025.	June 2026.	Robert Eunson.	<p>Update at 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.</p> <p>Update for June 2026 – included within Best Value Performance Report on agenda. Recommend remove from Action Log following June 2026 Board meeting.</p>
2.	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.	<p>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.</p> <p>Update at September 2025: As above.</p>

## Regular Reports required

Report.		Frequency.	Notes.
1.	External Audit – Annual Plan.	Annually.	Next due March 2026. On agenda for June 2026 Board.
2.	Draft Annual Accounts.	Annually.	Next due June 2026. On agenda for June 2026 Board.
3.	Internal Audit Actions – Progress Update.	Every 6 months.	Next due June 2026. Included within Annual Report and Opinion (4 below).
4.	Internal Audit – Annual Report and Opinion.	Annually.	Next due June 2026. On agenda for June 2026 Board.
5.	Best Value – Progress Report.	Biannually.	Next due June 2026. On agenda for June 2026 Board.
6.	Best Value – Performance Report.	Annually.	Next due June 2026. On agenda for June 2026 Board.
7.	Financial Monitoring.	Quarterly.	Next due September 2026.
8.	Financial Outturn.	Annually.	Next due September 2026.
9.	Annual Audit Report to those charged with Governance.	Annually.	Next due September 2026.
10.	Final Annual Accounts.	Annually.	Next due September 2026.
11.	Risk Register.	Annually.	Next due by December 2026.

Report.		Frequency.	Notes.
12.	Draft Revenue Budget.	Annually.	Next due March 2027 for 2027/28.
13.	Medium Term Financial Plan.	Annually (covering 3-year period).	Approved 10 March 2026 for period up to 2028/29. Next due March 2027.
14.	Internal Audit Strategy and Plan.	Annually.	Next due March 2027.
15.	Internal Audit Charter.	Annually.	Next due March 2027.
16.	Service Plan.	Every 3 years but reviewed annually.	Approved March 2026 for period to March 2029. Next iteration of plan due March 2029. Next annual update due March 2027.
17.	Equalities Mainstreaming and Outcomes.	Every 2 years.	Next due April 2027.
18.	Workforce Plan	Every 3 years.	Approved September 2024. Next due September 2027.
19.	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.
20.	Single Equality Scheme.	Every 4 years.	Approved March 2025 for period 2025 to 2029. Next due March 2029.
21.	Risk Management Policy and Strategy.	Every 3 years.	Approved March 2026. Next due March 2029.
22.	Whistleblowing Policy	Every 5 years.	Approved November 2024. Next due November 2029.