

Item: 4.

Orkney and Shetland Valuation Joint Board

Date of Meeting: 25 June 2025.

Matters Arising Log from Meeting held on 27 March 2025

Matters Arising		Target Date	Lead Officer	Notes
1.	Shetland Accommodation – visit to be arranged when Orkney members in Shetland for June 2025 Board meeting, if Depute ERO available.	June 2025.	Robert Eunson.	Subject to any last-minute diary changes, the Depute ERO is happy to accommodate any visits from Members.
2.	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.	January 2026.	Robert Eunson.	Timescale dictated by induction period required for the incoming Depute Assessor along with extreme pressure of work in the second half of 2025.
3.	Performance Reporting – KPI for % reduction on appeal – Assessor to present alternatives for consideration.	June 2026.	Robert Eunson.	
4.	Medium-Term Financial Plan – undertake zero-base review at subjective level in either 2026/27 or 2027/28	March 2027.	Erik Knight.	Will seek to carry out zero base budget review as part of 2027/28 budget setting process, and report to Board in March 2027.

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.	<p>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).</p> <p>Update for June 2025: Performance report on agenda, once approved, Clerk will arrange for briefing to be issued.</p>

Regular Reports required

Report.		Frequency.	Notes.
1.	Equalities Mainstreaming and Outcomes.	Every 2 years.	Next due April 2025. Will be reported to Board in September 2025.
2.	Internal Audit – Annual Report and Opinion.	Annually.	Next due June 2025. On agenda for June 2025 Board meeting.
3.	Internal Audit Actions – Progress Update.	Every 6 months.	Next due June 2025. On agenda for June 2025 Board meeting (included within Annual Report and Opinion above).
4.	Draft Annual Accounts.	Annually.	Next due June 2025. On agenda for June 2025 Board meeting.
5.	Best Value – Progress Report.	Biannually.	Next due June 2025. On agenda for June 2025 Board meeting.
6.	Best Value – Performance Report.	Annually.	Next due June 2025. On agenda for June 2025 Board meeting.
7.	Financial Outturn.	Annually.	Next due September 2025.
8.	Financial Monitoring.	Quarterly.	Next due September 2025.
9.	Annual Audit Report to those charged with Governance.	Annually.	Next due September 2025.
10.	Final Annual Accounts.	Annually.	Next due September 2025.
11.	Risk Register.	Annually.	Next due December 2025.

Report.		Frequency.	Notes.
12.	Draft Revenue Budget.	Annually.	Next due March 2026 for 2026/27.
13.	Internal Audit Strategy and Plan.	Annually.	Next due March 2026.
14.	External Audit – Annual Plan.	Annually.	Next due March 2026.
15.	Medium Term Financial Plan.	Annually (covering 3-year period).	Approved 2 March 2023 for period up to 2025/26. Next due March 2026.
16.	Service Plan.	Every 3 years but reviewed annually.	Approved March 2023 for period to March 2026. Next iteration of plan due March 2026.
17.	Internal Audit Charter.	Annually.	Approved March 2025. Next due March 2026.
18.	Risk Management Policy and Strategy.	Every 3 years.	Approved March 2023. Next due March 2026.
19.	Workforce Plan	Every 3 years.	Approved September 2024. Next due September 2027.
20.	Single Equality Scheme.	Every 4 years.	Approved March 2025 for period 2025 to 2029. Next due March 2029.
21.	Whistleblowing Policy	Every 5 years.	Approved November 2024. Next due November 2029.