

Item: 4.

Orkney and Shetland Valuation Joint Board

Date of Meeting: 22 September 2026.

Matters Arising Log from Meeting held on 23 June 2026

Matters Arising		Target Date	Lead Officer	Notes
1.	Board Membership – the resignation of Kristopher Leask created a vacancy on the Board.	September 2026.	Gavin Mitchell.	On 30 June 2026, Orkney Islands Council resolved: • That Councillor Gillian Skuse be appointed as a substantive member of the Orkney and Shetland Valuation Joint Board. • That the number of substitutes appointed to the Orkney and Shetland Valuation Joint Board be increased from two to five. • That the following members be appointed as substitutes for the Orkney and Shetland Valuation Joint Board: • Councillor Graham A Bevan. • Councillor Janette A Park. • Councillor Raymond S Peace. • Councillor Ivan A Taylor. Councillor James R Moar remains a substitute member.
2.	Kirkwall Office Accommodation – arrange visit when Shetland members in Orkney.	December 2026.	Rab Eunson.	The Board meeting on 1 December 2026 is currently scheduled to be held in Orkney. Arrangements will be made for a visit, if time permits.

Outstanding Matters Arising from Previous Board Meetings

	Matter.	Meeting.	Target Date.	Lead Officer	Notes.
1.	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 at September 2025: As above.
2.	Additional Council Tax Bands (I and J) – provide estimate of numbers of potential properties affected	10 March 2026.	September 2026.	Rab Eunson.	Update at June 2026: 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). 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. Update for September 2026: Detailed modelling has not yet been undertaken. Based on current Valuation List data there remain only eight Band H dwellings across Orkney and Shetland. While the introduction of Bands I and J may affect properties currently within lower bands as well as Band H, the available evidence continues to suggest that the number of properties

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					affected is likely to be very small relative to the overall Council Tax stock. Further analysis will be undertaken as implementation arrangements become clearer. Recommend remove from Action Log following September 2026 Board meeting.

Regular Reports required

Report.		Frequency.	Notes.
1.	Financial Outturn.	Annually.	Next due September 2026. <i>On agenda.</i>
2.	Financial Monitoring.	Quarterly.	Next due September 2026. <i>On agenda.</i>
3.	Annual Audit Report to those charged with Governance.	Annually.	Next due September 2026. <i>On agenda.</i>
4.	Final Annual Accounts.	Annually.	Next due September 2026. <i>On agenda.</i>
5.	Internal Audit Actions – Progress Update.	Every 6 months.	Next due December 2026.
6.	Best Value – Progress Report.	Biannually.	Next due December 2026.
7.	Risk Register.	Annually.	Next due by December 2026.
8.	Draft Revenue Budget.	Annually.	Next due March 2027 for 2027/28.
9.	Medium Term Financial Plan.	Annually (covering 3-year period).	Approved 10 March 2026 for period up to 2028/29. Next due March 2027.
10.	Internal Audit Strategy and Plan.	Annually.	Next due March 2027.
11.	Internal Audit Charter.	Annually.	Next due March 2027.

Report.		Frequency.	Notes.
12.	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.
13.	Equalities Mainstreaming and Outcomes.	Every 2 years.	Next due April 2027.
14.	External Audit – Annual Plan.	Annually.	Next due June 2027.
15.	Draft Annual Accounts.	Annually.	Next due June 2027.
16.	Internal Audit – Annual Report and Opinion.	Annually.	Next due June 2027.
17.	Best Value – Performance Report.	Annually.	Next due June 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.