

## Item: 4.

# Orkney and Shetland Valuation Joint Board

Date of Meeting: 28 November 2024.

## Matters Arising Log from Meeting held on 28 November 2024

Matters Arising		Target Date	Lead Officer	Notes
1.	Shetland Accommodation – Convener, Allison Duncan and Assessor to visit and report back to next meeting.	March 2025.	Robert Eunson.	The Convener and Mr Duncan visited 20 Commercial Road with the Assessor in attendance, on 11 February.
2.	Potential cyber-hacking – Assessor to raise with both OIC and SIC IT departments.	March 2025.	Robert Eunson.	Both IT departments confirmed that cyber security is a top priority (extensive detail provided on OIC and SIC intranets). Staff vigilance is a key component, and regular circulations from IT provide ongoing training and awareness. We have SLAs with both Councils, which include security policies.

## 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).

## Regular Reports required

Report.		Frequency.	Notes.
1.	Financial Monitoring.	Quarterly.	Next due March 2025. <b>On agenda for March 2025 Board meeting.</b>
2.	Draft Revenue Budget.	Annually.	Next due March 2025 for 2025/26. <b>On agenda for March 2025 Board meeting.</b>
3.	Internal Audit Strategy and Plan.	Annually.	Next due March 2025. <b>On agenda for March 2025 Board meeting.</b>
4.	External Audit – Annual Plan.	Annually.	Next due March 2025. <b>On agenda for March 2025 Board meeting.</b>
5.	Medium Term Financial Plan.	Annually (covering 3-year period).	Approved 2 March 2023 for period up to 2025/26. Next due March 2025. <b>On agenda for March 2025 Board meeting.</b>
6.	Service Plan.	Every 3 years but reviewed annually.	Approved March 2023 for period to March 2026. Next review due March 2025. <b>On agenda for March 2025 Board meeting.</b>
7.	Single Equalities Scheme.	Every 4 years.	Next due April 2025. <b>On agenda for March 2025 Board meeting.</b>
8.	Equalities Mainstreaming and Outcomes	Every 2 years.	Next due April 2025.
9.	Internal Audit Charter.	Annually.	Revised PSIAS issued. Internal Audit Charter to cover one year only and requires to be approved in advance of the year to which it relates.

Report.		Frequency.	Notes.
			Charter for 2025/26 on agenda for March 2025 Board meeting.
10.	Best Value – Performance Report.	Annually.	Next due June 2025.
11.	Draft Annual Accounts.	Annually.	Next due June 2025.
12.	Internal Audit – Annual Report and Opinion.	Annually.	Next due June 2025.
13.	Best Value – Progress Report.	Biannually.	Next due June 2025.
14.	Internal Audit Actions – Progress Update.	Every 6 months.	Next due June 2025.
15.	Financial Outturn.	Annually.	Next due September 2025.
16.	Annual Audit Report to those charged with Governance.	Annually.	Next due September 2025.
17.	Final Annual Accounts.	Annually.	Next due September 2025.
18.	Risk Register.	Annually.	Next due December 2025.
19.	Risk Management Policy and Strategy.	Every 3 years.	Approved March 2023. Next due March 2026.
20.	Workforce Plan	Every 3 years.	Approved September 2024. Next due September 2027.
21.	Whistleblowing Policy	Every 5 years.	Approved November 2024. Next due November 2029.