



Orkney and Shetland Valuation Joint Board



Minute

Thursday, 30 June 2022, 14:00.

Council Chamber, Council Offices, School Place, Kirkwall.

Present:

Orkney Islands Council:

John A Ross Scott, P Lindsay Hall, James R Moar and Dr Jean E Stevenson.

Shetland Islands Council:

Allison Duncan, Stephen Leask and Gary Robinson.

Present via Remote Link (Microsoft Teams):

Orkney Islands Council:

Dr Stephen G Clackson.

Shetland Islands Council:

Liz Peterson.

Clerk to the Board:

- Karen A Greaves.

In Attendance:

- Colin Kemp, Treasurer to the Board.
- Darryl Rae, Assessor and Electoral Registration Officer.

Orkney Islands Council:

- Gavin Mitchell, Head of Legal and Governance.
- Andrew Paterson, Chief Internal Auditor.
- Hazel Flett, Senior Committees Officer.

Observing:

- Kirsty Groundwater, Communications Team Leader, Orkney Islands Council.

Apology:

- Kristopher D Leask, Orkney Islands Council.

Declarations of Interest:

- No declarations of interest were intimated.

Chair:

- Karen A Greaves, Clerk to the Board (for Items 1 to 3).
- Stephen Leask, Shetland Islands Council, Convener of the Board (for Items 4 to 17).

1. Introduction and Welcome

The Clerk to the Board welcomed everyone to this meeting, the first meeting of the Board following the Local Government elections held on 5 May 2022.

The Clerk also reminded members that the meeting was being recorded and broadcast live over the Internet on Orkney Islands Council's website. The recording would also be publicly available following the meeting and available for listening to for 12 months thereafter.

2. Notification of Members Appointed

There had been previously circulated a note of members appointed by the constituent authorities, and the Board:

Noted the following appointments to the Orkney and Shetland Valuation Joint Board for the period to May 2027:

2.1. Substantive Members:

- Orkney Islands Council:
 - Dr Stephen G Clackson.
 - John A Ross Scott.
 - Kristopher D Leask.
 - P Lindsay Hall.
 - Dr Jean E Stevenson.
- Shetland Islands Council:
 - Allison Duncan.
 - Stephen Leask.
 - Liz Peterson.
 - Gary Robinson.
 - Ryan Thomson.

2.2. Substitute Members:

- Orkney Islands Council:
 - James R Moar.
 - Gillian Skuse.
- Shetland Islands Council:
 - Bryan Peterson.
 - John Leask.
 - Neil Pearson.
 - Andrea Manson.
 - Arwed Wenger.

3. Appointment of Convener

The Clerk called for nominations for the post of Convener of the Board.

Lindsay Hall, seconded by Allison Duncan, proposed Stephen Leask for the post of Convener of the Board.

There being no other nominations, Stephen Leask was appointed Convener of the Board.

Stephen Leask then took the Chair for the remainder of the meeting.

4. Appointment of Vice Convener

The Convener then called for nominations for the post of Vice Convener of the Board.

John Ross Scott, seconded by Gary Robinson, proposed Dr Stephen G Clackson for the post of Vice Convener of the Board.

There being no other nominations, Dr Stephen G Clackson was appointed Vice Convener of the Board.

5. Minute of Previous Meeting

There had been previously circulated the draft Minute of the Meeting of the Board held on 3 March 2022.

Allison Duncan was the only member present who was also present at the meeting held on 3 March 2022 and confirmed that the draft Minute was a true record.

The Board noted the Minute of the Meeting of the Board held on 3 March 2022.

6. Accounts Commission Findings

There had been previously circulated a report by the Clerk to the Board setting out the findings of the Accounts Commission.

The Clerk advised that the 2020/21 annual audit report and financial statements had identified issues in relation to governance and decision making and, as a result, a report was presented to the Controller of Audit by the Audit Commission. That report referred to concerns reported by the appointed auditor regarding how the Board managed contracts and pay awards for the Assessor and the Depute Assessor.

The first issue related to the Assessor's contract whereby a decision to extend the Assessor's contract was taken at a meeting of the Board which had not been properly convened, which rendered the decision and subsequent actions unlawful, although the decision was ratified at a subsequent formal meeting of the Board.

Secondly the consultant Depute Assessor's hourly pay rate was increased without being subject to appropriate scrutiny, including an assessment of value for money.

The Accounts Commission noted with serious concern the conclusion of the Controller of Audit that the Board took numerous decisions that were unlawful or not supported by appropriate procedures. Concerns were also noted in relation to the Board's governance, transparency and planning. The Commission noted that some significant matters had been reported in successive external audits rather than through the Board's internal controls and reporting, including internal audit.

The Accounts Commission noted the commitment made by the Board to rectify the matters and indeed the steps that it had already taken, including ensuring that Board members and officers fully understood their leadership responsibilities and statutory obligations, as well as having clarity on the support available from the contributing councils. The Commission additionally underlined the need for effective self-evaluation and governance and control frameworks to be in place to ensure that significant matters were identified and addressed as they arose.

The Commission emphasised the need for the Board to learn lessons from the matter and to ensure robust decision making. To this effect, comprehensive 'lessons learned' would be undertaken with the Board.

John Ross Scott, being one of a number of Board members and officers who had resigned, was concerned at the serious failings in governance. He asked whether the Accounts Commission's report would be submitted to both Councils, as he thought some may not be taking the findings with the same seriousness. The Clerk confirmed that the Accounts Commission's report was the business of the Board, which was completely independent of the two constituent authorities, although the Chief Executives and the Leaders of both Councils had been made aware of the report. It was for the Board to accept the findings and take action.

Allison Duncan wished to make it clear that he, as well as previous Shetland Islands Council members who had served on the Board, took the report very seriously and looked forward to the situation being resolved which, he noted, would take time.

While Gary Robinson agreed with John Ross Scott's comments, he wanted the work to address the issues highlighted by the Accounts Commission to continue at pace, to enable the report to be signed off.

Lindsay Hall suggested that the report, together with the follow up report, showed that the matters had been and were being taken very seriously and to suggest otherwise was incorrect.

Dr Stephen Clackson, also being one of the previous members who had resigned, advised it was good to see the progress being made.

The Convener stated that, as a new Board, members should look to the future, especially the lessons learned, which was important for the morale of both Board members as well as officers and staff.

The Board noted:

6.1. The Accounts Commission findings from the Annual Audit Report 2020/21.

6.2. That progress on the improvement actions was the subject of a separate report on the agenda for this meeting.

The Board **resolved**:

6.3. To accept the findings of the Accounts Commission, attached as Appendix 1 to the report by the Clerk to the Board.

7. Annual Audit Report 2020/21 – Action Plan

There had been previously circulated a report by the Clerk to the Board providing an update on progress with the Action Plan arising from the Annual Audit Report on the 2020/21 Audit of the Orkney and Shetland Valuation Joint Board.

The Clerk advised the Board that the action plan had been devised as a result of the audit and contained details on progress with recommendations arising from the 2019/20 audit as well as the 2020/21 audit.

The Clerk advised that work was ongoing with reviewing the constitutional documents (Action 2), while induction training undertaken prior to this meeting was a first step in relation to Action 3. Further development sessions would be arranged on specific topics. With regard to Action 4, a detailed report on lessons learned would be submitted to the Board in due course. All other actions were marked as complete.

In response to a query from John Ross Scott regarding how the lessons learned would be achieved, the Clerk confirmed that this would take the form of thorough discussion, potentially as a seminar in the first instance.

Gary Robinson queried whether any training matters beyond the induction provided earlier had been identified. The Clerk confirmed that she would liaise with Board members to determine areas where they required further training or would benefit from additional information.

The Convener queried whether the substitute members would be involved in training sessions. The Clerk confirmed that, as substitute members were asked to stand in at very short notice, it was important that they were involved in training sessions and she undertook to repeat the induction training with the substitute members.

The Board noted:

7.1. The updated Action Plan, attached as Appendix 1 to the report by the Clerk to the Board, arising from the Annual Audit Report on the 2020/21.

7.2. That a further update on progress would be presented to the Board, at its meeting to be held in September 2022.

8. Internal Audit Charter

There had been previously circulated a report by the Chief Internal Auditor presenting the Internal Audit Charter for 2022 to 2024.

Andrew Paterson advised that, on 3 March 2022, the Board approved the appointment of Orkney Islands Council's Chief Internal Auditor to provide a Board specific internal audit service. As a first step in providing that service, an internal audit charter, which described how internal audit would provide value to the organisation, the nature of the services it would provide and the specific focus or emphasis required of internal audit to help the organisation achieve its objectives, was presented for the Board's consideration.

Lindsay Hall commented that the proposed charter was clear and concise and, being a new member of the Board, he clearly understood the document.

The Board noted:

8.1. That, in order to comply with the Public Sector Internal Audit Standards, an Internal Audit Charter, which defined the purpose, authority and responsibility of the Board's internal audit activity, required to be prepared.

The Board **resolved**:

8.2. That the Internal Audit Charter for 2022 to 2024, attached as Appendix 1 to the report by the Chief Internal Auditor, be approved.

9. Internal Audit Strategy and Plan

There had been previously circulated a report by the Chief Internal Auditor presenting the Internal Audit Strategy and Plan.

The Chief Internal Auditor advised that the Public Sector Internal Audit Standards included a requirement for the Chief Internal Auditor to prepare a risk-based plan to determine the priorities of the internal audit activity, consistent with the organisation's goals. The audit plan must incorporate a strategic or high-level statement of how the internal audit service would be delivered and developed in accordance with the Internal Audit Charter and how it linked to the organisational objectives and priorities.

The planning process, which had involved the undernoted processes, had resulted in the combined internal audit strategy and audit plan which identified some audit activity for the next three years:

- Reviewing the Board's risk register.
- Reviewing the Board's strategic and operational plans.
- Reviewing external audit reports to identify areas of concern.

- Reviewing the Board's website and internal policies and procedures.
- Audit work previously undertaken, and the conclusions reached.
- Consultation with the Assessor and Board Officers.

As no specific audits had been undertaken in over a decade, the table on pages 2 and 3 of the internal audit strategy and audit plan proposed a three year plan for internal audit activity, with Corporate Governance and Risk Management, Financial Controls and IT Network and Security identified as the top priorities for the first year. The remaining two years would be reviewed to ensure the proposed auditable areas remained relevant.

In response to queries from Lindsay Hall and Dr Stephen Clackson regarding links to the Risk Register, Andrew Paterson confirmed that the auditable areas related to medium and high risks, therefore not all risks on the Risk Register were proposed for internal audit activity.

Both John Ross Scott and the Convener raised matters relating to workforce planning. The Assessor confirmed that, as the Board now had a full complement of officers, the risk had decreased substantially, although there remained the issue of lack of qualified staff, which was being addressed, with the trainees all on pathways towards qualification. However, he cautioned against complacency, given the unprecedented challenges ahead.

In response to a query from Dr Stephen Clackson, the Clerk undertook to circulate the existing Risk Register, noting that the next update was due to be reported to the next meeting of the Board.

The Board noted:

9.1. That a comprehensive internal audit planning process had been undertaken by the Chief Internal Auditor.

The Board **resolved**:

9.2. That the Internal Audit Strategy and Plan, attached as Appendix 1 to the report by the Chief Internal Auditor, be approved.

10. Procurement of Consultancy Services

There had been previously circulated a report by the Clerk to the Board providing an update on the procurement of a consultant Assessor.

The Clerk advised that the previous Board had agreed to undertake a procurement exercise for the provision of Assessor services for the period between the retirement of the former Assessor/Electoral Registration Officer until the new Assessor/Electoral Registration Officer took up post, the outcome of which was that no services were procured.

Acting up arrangements had also been put in place and the Clerk extended her thanks to Robert Eunson and Ian Leslie for their services during that period.

The Board noted:

10.1. That the Assessor and Electoral Registration Officer (ERO) commenced employment on 16 May 2022.

10.2. That, on 3 March 2022, the Board agreed proposals to put in place an Acting Assessor and an Acting ERO, together with consultancy support, for the period prior to the new postholder commencing employment.

10.3. That efforts to commission Assessor and ERO consultancy services to the Board were not successful and therefore no services were procured.

11. Revenue Expenditure Outturn

There had been previously circulated a report by the Treasurer to the Board advising of the draft revenue budget outturn position in respect of the Orkney and Shetland Valuation Joint Board for 2021/22.

The Treasurer advised that the budget was set on a profile basis, therefore Actions were raised as a result of significant variances, with Annex 2 providing the detail. Although the action contained in Annex 2 did not meet the reporting criteria, the variance was more than £10,000.

In detail, expenditure on services for the financial year as a whole amounted to £946,522 which, against an approved budget of £922,600, represented an overspend of £23,922 as at 31 March 2022, which could, in the main, be attributed as follows:

- Underspend of £38,236 on staff costs – the post of Depute Assessor remained vacant for seven months of the year. This was offset in part by changes associated with implementation of a new pay and grading model during the year.
- Overspend of £2,110 on property costs – work carried out to install an additional partition with screen in response to COVID-19 health and safety requirements.
- Overspend of £90,768 in Supplies and Services – requirement to retain a consultant valuer to provide cover for the vacant post of Depute Assessor for seven months of the year, plus additional fees associated with concluding an external audit review of the Board's governance arrangements during 2021.
- Underspend of £21,512 – reduction in travel costs as a direct result of COVID-19 restrictions during the year.
- Overspend of £1,578 with regard to Administration Costs – additional printing costs in relation to elections, partially offset by a reduction in subsistence costs due to the impact of COVID-19 restrictions on staff travel.
- Scottish Government funding of £10,000 carried forward from 2020/21 to support costs towards the Scottish Parliament Election in 2021.

The overall overspend, amounting to £23,922, would be offset in full by an additional requisition from the constituent local authorities as follows:

- Orkney Islands Council – an increase of £9,841 to £474,541.
- Shetland Islands Council – an increase of £14,082 to £471,982.

The Board noted:

11.1. The revenue financial summary statement in respect of the Orkney and Shetland Valuation Joint Board, for the period 1 April 2021 to 31 March 2022, attached as Annex 1 to the report by the Treasurer to the Board, indicating a balanced budget position.

The Board scrutinised:

11.2. The explanations given and actions proposed in respect of significant budget variances as outlined in the Budget Action Plan, attached as Annex 2 to the report by the Treasurer to the Board, together with further detail provided in section 4.3 of the report, and obtained assurance that action was taken with regard to significant budget variances.

12. Draft Accounts for 2021/22

There had been previously circulated a report by the Treasurer to the Board presenting the draft annual accounts for 2021/22.

The Treasurer advised that a requirement existed for the Board to prepare an annual set of accounts to be lodged with Audit Scotland by 30 June each year. The accounts were then subject to an external audit verification process which concluded with an independent opinion being expressed on the accuracy and/or quality of the financial statements. The statement of accounts, together with an appropriate audit certificate, should then be available for publication by 30 September each year.

Section 4 of the report by the Treasurer referred to the Annual Governance Statement, a review of the effectiveness of the Board's systems of internal control. No significant governance issues were reported during 2021/22. Previously reported significant governance issues included the following:

- The lack of a medium-term financial plan (MTFP) for the Board.
- The need to review the recruitment options for the long term vacant post of Depute Assessor.
- The use of an informal meeting of the Board on 6 September 2021 to consider options for progressing with the recruitment to the post of Assessor and Electoral Registration Officer, when the Board's constitution only permitted the holding of formal meetings.
- Some actions taken following the informal meeting of the Board on 6 September 2021 were identified as being ultra vires in that officers did not have the proper authority to make those decisions. Although the Board duly considered a formal report on 30 September 2021 to homologate those actions, the reporting was considered incomplete as to the status of the situation.
- Proper process had not been followed with the contract for the consultant providing Depute Assessor services to the Board being repeatedly extended in contravention of the requirements of the contract and good practice. As contract standing orders had not been followed, it was not possible to demonstrate that best value had been achieved in the decisions taken and use of public funds.

Progress had been made with addressing the significant governance issues, as follows:

- A report to a special meeting of the Board on 22 January 2022 formally reviewed the Board's arrangements to recruit to the post of Assessor and Electoral Registration Officer, including the decisions made by officers.
- A follow-up review to assess the robustness of the Board's processes and controls to ensure compliance against the Contract Standing Orders was carried out by the Assessor on 1 February 2022.
- A training session on the respective roles and responsibilities of members and officers was provided to the Board on 25 February 2022.
- Following implementation of the new Pay and Grading model effective from 1 April 2021, the Board successfully recruited to the post of Depute Assessor, with the postholder commencing employment with the Board on 22 November 2021.
- The Board was also successful in appointing to the Assessor and ERO position, although this did involve the previous post holder agreeing to postpone his planned retirement to 31 March 2022 to allow the Board sufficient time to readvertise the post on improved terms and conditions. The Assessor and ERO took up post on 16 May 2022.
- A MTFP was duly approved by the Board on 3 March 2022.
- A review of the Standing Orders of the Board was due to be considered on 30 June 2022.

The Annual Governance Statement, at pages 9 to 17 of the draft Annual Accounts for financial year 2021/22, indicated partial compliance, which was an improvement on the previous year.

The Management Commentary provided an overview of the most significant matters reported in the draft Annual Accounts, summarised as follows:

- Overall, the activities of the Board returned a net surplus of £629,200 for the year, with the main source attributed to an actuarial gain on pension assets of £796,000.
- The impact of the loss of key members of staff and/or an inability to recruit and/or retain staff to support the functions of the Board.
- Despite those risks, overall performance against targets was good.

The draft Annual Accounts included the following primary financial statements:

- The Comprehensive Income and Expenditure Statement, which indicated that the accounting surplus for provision of services during the year was £629,200.
- The Balance Sheet, which demonstrated that the Board was not in a strong position financially, with a net liability position of £1,834,700 as at 31 March 2022, representing a decrease of £629,200, or 25.5%, to the year, largely as a result of the actuarial gains on the net assets of the Pension Fund.
- Although the pension liability was a current measurement, this represented a long-term commitment for the Board that would take many years to unwind and crystallise.

- The Expenditure and Funding Analysis (Note 1) reconciled the accounting deficit on provision of services back to the funded or budget position. Net expenditure chargeable to the Board of £946,500 represented an overspend of £23,900 or 2.6% relative to the budget of £922,600, with the overspend charged to the constituent local authorities as part of the annual requisition mechanism.

The Treasurer concluded by stating the draft Annual Accounts for 2021/22 were presented for scrutiny by the Board, prior to submission to Audit Scotland by 30 June 2022.

The Board **resolved** to approve the draft Annual Accounts for financial year 2021/22, incorporating the Annual Governance Statement, attached as Appendix 1 to the report by the Treasurer to the Board.

13. Best Value – Progress Report

There had been previously circulated a report by the Assessor and Electoral Registration Officer (the Assessor) presenting a progress update, as required by the Board's Best Value Regime, for the reporting period October 2021 to May 2022.

The Assessor advised this was a regular report for the Board to scrutinise and discuss, with the format retained from previous reports. Matters highlighted included the following:

- Annual Electoral Registration Canvass completed, using household visits, telephone calls and the tablet based system.
- Local Government boundary changes in both Orkney and Shetland.
- Scottish Local Government Elections held on 5 May 2022, with Orkney Islands Council holding community council elections in June 2022 and Shetland Islands Council requiring a by election for a vacant seat in the North Isles Ward.
- Council Tax – low levels of appeals.
- Non-Domestic Rating:
 - 2017 Revaluation appeals process nearing completion.
 - Date for coronavirus appeals extended.
 - Implications of Barclay Review, including 2023 Revaluation process and new IT system.
- Service priorities for April to October 2022.
- Shetland office accommodation, noting that, as the Assessor had only been in post for six weeks, a more meaningful update would be provided at a later date.

Allison Duncan advised that the Shetland office accommodation had been a long running saga, with little or no progress. The Assessor advised that home working created as a result of the pandemic had alleviated office accommodation requirements in the short term. However, as staff were returning to “near normal” working practices, he undertook to liaise with the Depute Electoral Registration Officer and submit a further update to the next meeting.

In response to a query from John Ross Scott regarding the implications of boundary changes, the Assessor advised this would relate to mapping systems, ensuring voters were moved to or retained in the appropriate electoral ward.

John Ross Scott referred to public parks being entered on the Valuation Roll and queried whether that would restrict or assist promotion of the availability of open civic spaces. The Assessor advised that the proposal was still at the legislative stage and also that the Scottish Assessors Association would be producing practice notes to ensure there was consistency in valuations placed on public parks.

Dr Stephen Clackson sought further information on the tablet system and also on postal voting. In his opinion, voting in person was more secure than postal voting and he queried who was responsible for deciding on polling stations and whether there was an opportunity to reinstate polling stations which had previously been removed. The Assessor confirmed that the tablet system was a computerised tablet which was linked to the Electoral Management software, meaning that staff could move away from pen and paper processes. It had been trialled in Shetland for the latest canvass and had operated well, with the Depute Electoral Registration Officer considering making a permanent move to the tablet system.

John Ross Scott also referred to postal voting, whereby an elector could vote straight away, often two to three weeks before the election and queried whether the issue of postal votes could be delayed until nearer the election.

The Assessor confirmed that his service administered the process and legislation would be required. The Clerk advised that postal voting and polling stations were matters for the Returning Officer, which was a role undertaken by Council officers. Postal votes were issued in accordance with a set timetable, and not within the gift of the Council to determine when to issue. A review of polling stations was undertaken every five years, with the last one in Orkney, undertaken in 2020. Again, this was a matter for the Council, and not the Board.

The Convener queried whether the high uptake of postal votes was as a result of the pandemic, or would numbers now plateau. The Clerk advised that the service would encourage and educate voters to ensure they had the right information in order to decide the most convenient method of voting personal to them.

The Board scrutinised and noted the progress report.

14. Best Value – Performance Report

There had been previously circulated a report by the Assessor and Electoral Registration Officer detailing annual performance related targets and outcomes, in relation to the statutory valuation functions, for 2021/22.

The Assessor advised this was a reflective report, looking at performance over the previous year, with the detailed performance targets and outcomes set out in section 5 of the report. Most performance targets were met and/or exceeded.

John Ross Scott referred to the Valuation Roll statistics, which gave a flavour of the type of premises and the differences between Orkney and Shetland. However, he queried what "Other" was, particularly as there were 126 listed for Orkney. The Assessor undertook to investigate what type of property fell into that category and report back.

The Board noted the contents of the report.

15. Review of Constitution

There had been previously circulated a report by the Clerk to the Board presenting revised Standing Orders.

The Clerk advised that Appendix 1 set out the existing Constitution which had been in place for over 10 years. At the previous meeting held on 3 March 2022, the Board had received a consultative draft of revised Standing Orders. Appendix 2 set out the proposed revised Standing Orders, taking on board comments raised by previous Board members, benchmarking with other Valuation Boards, as well as good practice.

The main additions and changes incorporated in the draft revised Standing Orders for consideration by the Board were as follows:

- Sections re-ordered and definitions provided.
- Term of office increased to that of the term of a councillor.
- Details of appointment of substitute members and setting out their powers.
- Detail on cessation of membership.
- Use of remote attendance and associated protocols added.
- Reducing the notice of a meeting to 3 days to facilitate speedier decision making if required.
- More detail provided on the admission of press and public to meetings of the Board.
- Section on member non-attendance at meetings included.
- Quorum and officer attendance expanded.
- Order and conduct of business section expanded.
- Powers and duties of the Convener further articulated.
- Point of Order section added.
- Time for reconsideration of any Board decision proposed as 12 months rather than six months.
- Audiocasting protocol added.

In particular, the Clerk set out the options for voting and suggested the Board may wish to consider identifying a default method, rather than deciding each time a vote was required. Another area for discussion and agreement was where meetings were to take place.

Dr Stephen Clackson referred to proposed Standing Order 21.20 and queried use of the word “before”. The Head of Legal and Governance, Orkney Islands Council, suggested that “before” be amended to say “at”, which would make the proposed Standing Order clear and unambiguous.

In response to a query from Gary Robinson regarding Standing Order 16.1 (Members shall not be permitted to read speeches except at the discretion of the Chairman. Notes will be allowed), the Clerk confirmed that this was in the existing Constitution, was not considered good practice and therefore was not contained in the proposed revised Standing Orders.

John Ross Scott referred to the three year term of office at Standing Order 2.2. Again, the Clerk confirmed this was referring to the existing Constitution. The revised Standing Orders attached at Appendix 2 proposed a term of office of five years, in line with the term of appointment as a Councillor, in order to provide continuity to the Board and for training purposes.

Dr Stephen Clackson queried whether the Standing Orders would be reviewed, should the Board approve the revised version, incorporating the further changes proposed. The Clerk advised that the proposal was to delegate powers to the Clerk to finalise the revised Standing Orders, once the Board determined the default method of voting. It was also considered good practice to review Standing Orders after a period of practical application to ensure they remained fit for purpose.

The Board noted:

15.1. That, on 3 March 2022, the Board was advised that the Orkney and Shetland Valuation Joint Board Constitution, attached as Appendix 1 to the report by the Clerk to the Board, had been in place, without revision, for over a decade.

15.2. That a review of the Constitution had been completed, including reference to other Valuation Boards' Standing Orders in order to identify and utilise areas of good practice.

15.3. The draft Standing Orders, incorporating the Constitution, attached as Appendix 2 to the report by the Clerk to the Board, which incorporated the main additions and changes detailed in section 3.3 of the report.

On the motion of John Ross Scott, seconded by Lindsay Hall, the Board **resolved**:

15.4. The default method of voting at meetings of the Board should be calling the roll (recorded vote).

On the motion of Allison Duncan, seconded by Lindsay Hall, the Board **resolved**:

15.5. That powers be delegated to the Clerk to finalise and publish the Standing Orders, incorporating the Constitution, incorporating amendments agreed in relation to Standing Order 21.20 and the default method of voting.

Discussion then followed on the location of meetings. Despite attending the meeting remotely, Dr Stephen Clackson preferred in person meetings, as did Lindsay Hall. However, John Ross Scott suggested that one meeting per year be held in person in each of the constituent areas, with the other meetings being held virtually, citing cost implications. Gary Robinson agreed, and also suggested that virtual meetings would assist in reducing the carbon footprint and would strike a balance between all meetings in person versus remote/virtual. Liz Peterson urged the Board to retain flexibility in that, despite planning for in person meetings, such as today's meeting, circumstances outwith the Board's control had resulted in a blended approach.

Dr Stephen Clackson, seconded by Lindsay Hall, moved that all meetings of the Board should be held in person, with the option for hybrid, should the need arise.

John Ross Scott, seconded by Gary Robinson, moved an amendment that the June meeting be held in Orkney, the November meeting held in Shetland, with the March and September meetings being held virtually.

The result of a recorded vote was as follows:

For the Amendment:

Allison Duncan, Stephen Leask, Gary Robinson, John Ross Scott and Dr Jean Stevenson (5).

For the Motion:

Dr Stephen Clackson, Lindsay Hall, James Moar and Liz Peterson (4).

The Board thereafter **resolved**:

15.6. That the quarterly meetings of the Board be held in the following locations:

- March – virtual.
- June – in person, in Orkney.
- September – virtual.
- November – in person, in Shetland.

16. Date of Next Meeting

The Board agreed that the next meeting be held virtually on 29 September 2022.

17. Conclusion of Meeting

At 15:35 the Convener declared the meeting concluded.

Signed: Stephen Leask.