



*Dunbartonshire and Argyll & Bute
Valuation Joint Board*

Council Offices
16 Church Street
Dumbarton
G82 1QL

10 June 2021

Dear Sir/Madam

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

The Convener has directed that the powers contained in Section 43 of the Local Government in Scotland Act 2003 will be used and so Members will attend the meeting remotely.

You are requested to attend a meeting of the above Joint Board to be held by video conference **at 11 a.m. on Friday, 18 June 2021.** Joining details will be provided separately.

The business is as shown on the enclosed agenda.

Please advise committee.admin@west-dunbarton.gov.uk if you are unable to attend the meeting.

Yours faithfully

PETER HESSETT

Clerk to the Valuation Joint Board

Distribution:-

Councillor Graham Archibald Hardie, Argyll & Bute Council

Councillor Donald MacMillan, Argyll & Bute Council

Councillor Iain Paterson, Argyll & Bute Council

Councillor Alastair Redman, Argyll & Bute Council

Councillor Richard Trail, Argyll & Bute Council **(Chair)**

Councillor Jim Gibbons, East Dunbartonshire Council

Councillor John Jamieson, East Dunbartonshire Council

Councillor Denis Johnston, East Dunbartonshire Council

Councillor Stewart MacDonald, East Dunbartonshire Council

Councillor Vaughan Moody, East Dunbartonshire Council **(Vice Chair)**

Councillor Sandra Thornton, East Dunbartonshire Council

Bailie Denis Agnew, West Dunbartonshire Council

Councillor Jim Brown, West Dunbartonshire Council

Councillor Karen Conaghan, West Dunbartonshire Council

Councillor Jonathan McColl, West Dunbartonshire Council

Councillor John Millar, West Dunbartonshire Council

All Substitute Councillors for information

Date of issue: 10 June 2021

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

FRIDAY, 18 JUNE 2021

AGENDA

1 APOLOGIES

2 DECLARATIONS OF INTEREST

Members are invited to declare if they have an interest in any of the items of business on this agenda and the reasons for such declarations.

3 MINUTES OF PREVIOUS MEETING

7 - 14

Submit, for approval as a correct record, the Minutes of Meeting of the Valuation Joint Board held on 5 March 2021.

**4 NON-DOMESTIC RATING AND COUNCIL TAX
VALUATION UPDATE**

15 - 19

Submit report by the Assessor and Electoral Registration Officer advising:-

- (a) of progress in relation to the Assessor's Non-Domestic Rating (NDR) valuation function;
- (b) of the progress in relation to disposal of 2017 Revaluation and 'running roll' appeals;
- (c) of on-going activities to implement the Non-Domestic Rating (Scotland) Act and the recommendations of the 'Barclay' Review;
- (d) of the preparations being made for the 2023 Revaluation of non-domestic property;
- (e) of progress in relation to the Assessor's Council Tax valuation function; and
- (f) on the effects of the COVID-19 outbreak and the related government restrictions on NDR and Council Tax functions.

5/

- 5 ELECTORAL REGISTRATION UPDATE 21 - 23**
- Submit report by the Assessor and Electoral Registration Officer providing an update on the current position in relation to Electoral Registration and the actions taken to ensure the delivery of the Scottish Parliament Election (SPE) on 6 May 2021.
- 6 BEST VALUE – PERFORMANCE REPORTING AND PLANNING 25 - 32**
- Submit report by the Assessor and Electoral Registration Officer:-
- (a) providing an update on progress in relation to Best Value and, in particular, advising on external performance reports for the year 2020/21; and
 - (b) seeking approval of the Public Performance Report for 2020/21 and the KPI targets for 2021/22.
- 7 BEST VALUE – SERVICE PLANNING 33 - 98**
- Submit report by the Assessor and Electoral Registration Officer seeking approval of the 2021-24 Service Plan.
- 8 BEST VALUE – CUSTOMER SERVICE UPDATE 99 - 101**
- Submit report by the Assessor and Electoral Registration Officer advising of the results from the Customer Consultation process during 2020/21 and of the outcomes from the Complaints Procedure during 2020/21.
- 9 BEST VALUE – RISK MANAGEMENT UPDATE 103 - 132**
- Submit report by the Assessor and Electoral Registration Officer seeking approval of a revised Risk Management Strategy and associated Risk Management Procedures and the Joint Board's Risk Register for 2021/22.
- 10 PUBLIC SECTOR EQUALITY DUTY 133 - 171**
- Submit report by the Depute Assessor and Electoral Registration Officer seeking approval of The Public Sector Equality Duty Report and the Equality Outcomes contained within the report.

11 AMENDMENTS TO STANDING ORDERS – JUNE 2021 173 - 188

Submit report by the Clerk to Valuation Joint Board seeking approval of proposed changes to the Valuation Joint Board's Standing Orders to enable remote attendance by Members at future meetings of the Board.

12 DATA PROTECTION – DATA SHARING AGREEMENT WITH WDC FOR SUPPORT SERVICES 189 - 206

Submit report by the Assessor and Electoral Registration Officer seeking approval of a Data Sharing Agreement (DSA) between the Valuation Joint Board and West Dunbartonshire Council for the purposes of providing Support Services.

13 DRAFT ANNUAL ACCOUNTS FOR YEAR ENDING 31 MARCH 2021 207 - 265

Submit report by the Treasurer presenting the Draft Annual Accounts for the year ending 31 March 2021.

14 ASSURANCE STATEMENT FOR THE YEAR ENDED 31 MARCH 2021 FROM THE SHARED SERVICE MANAGER – AUDIT AND FRAUD 266 - 271

Submit report by the Treasurer advising of the contents of the annual Assurance Statement given to Members of the Board in support of the Annual Governance Statement, and outlining how audit assurances are obtained.

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

At a Meeting of the Dunbartonshire and Argyll & Bute Valuation Joint Board held by video conference on Friday, 5 March at 11.05 a.m.

Present: Councillors Graham Archibald Hardie, Donald McMillan, Iain Paterson, Alastair Redman and Richard Trail, Argyll & Bute Council; Councillors Jim Gibbons, Vaughan Moody and Sandra Thornton, East Dunbartonshire Council; and Bailie Denis Agnew and Councillors Jim Brown and Jonathan McColl, West Dunbartonshire Council.

Attending: David Thomson, Assessor and Electoral Registration Officer (ERO); Robert Nicol, Depute Assessor and Electoral Registration Officer; Stephen West, Treasurer; Joanne Thomson, Accountant; and Scott Kelly, Committee Officer, West Dunbartonshire Council.

Also attending: Richard Smith, Senior Audit Manager, and Kirsten Sharp, Professional Trainee, Audit Scotland.

Apologies: Apologies for absence were intimated on behalf of Councillors Marie McNair and John Millar, West Dunbartonshire Council.

DECLARATIONS OF INTEREST

It was noted that there were no declarations of interest in any of the items of business on the agenda.

MINUTES OF PREVIOUS MEETING

The Minutes of Meeting of the Valuation Joint Board held on 16 September 2020 were submitted and approved as a correct record.

CORONAVIRUS/COVID-19 OUTBREAK UPDATE

A report was submitted by the Assessor and ERO providing an update on the ongoing effects of the Coronavirus/COVID-19 pandemic, and the Government restrictions to deal with the outbreak, on the functions and services of the Valuation Joint Board.

Having heard the Assessor and ERO in further explanation of the report and in answer to a Member's question, the Joint Board agreed:-

- (1) to note the effect of the outbreak of Coronavirus/COVID-19, and the Government restrictions introduced to deal with the outbreak, on the functions and services of the Valuation Joint Board;
- (2) to note the steps and actions taken to mitigate the above effects, and ensure that services are run as near to normally as is possible; and
- (3) to note that reviews of the Board's reaction to the outbreak have been completed and actions either taken or planned.

NON-DOMESTIC RATING AND COUNCIL TAX VALUATION UPDATE

A report was submitted by the Assessor and ERO advising:-

- (a) of progress in relation to the Assessor's Non-Domestic Rating (NDR) valuation function;
- (b) of the progress in relation to disposal of 2017 Revaluation appeals;
- (c) of ongoing activities to implement the Non-Domestic Rating (Scotland) Act and the recommendations of the 'Barclay' Review;
- (d) of the preparations for the next Revaluation of non-domestic property;
- (e) of progress in relation to the Assessor's Council Tax valuation function; and
- (f) on the effects of the COVID-19 outbreak and the related government restrictions on NDR and Council Tax functions.

Having heard the Assessor and ERO in further explanation of the report and in answer to a Member's question, the Joint Board agreed:-

- (1) to note the effect of the outbreak of Coronavirus/COVID-19, and the Government restrictions introduced to deal with the outbreak, on the functions and services of the Valuation Joint Board;
- (2) to note the steps and actions taken to mitigate the above effects, and ensure that services are run as near to normally as is possible; and
- (3) to note that reviews of the Board's reaction to the outbreak have been completed and actions either taken or planned.

ELECTORAL REGISTRATION PROGRESS

A report was submitted by the Assessor and ERO providing an update on the current position in relation to Electoral Registration.

After discussion and having heard the Assessor and ERO in further explanation of the report and in answer to Members' questions, the Joint Board agreed to note the contents of the report.

SCOTTISH PARLIAMENTARY ELECTION – RESILIENCE AND CONTINGENCY

A report was submitted by the Assessor and ERO:-

- (a) advising of the steps taken and the preparations that are ongoing in relation to the May 2021 Scottish Parliamentary Election (SPE) and, in particular, the steps to be taken to mitigate any potential effect created by the COVID-19 pandemic; and
- (b) providing an update on the resource and financial implications of the mitigation efforts and advising on Scottish Government funding received to support election preparations.

After discussion and having heard the Assessor and ERO and Depute Assessor and ERO in further explanation of the report and in answer to Members' questions, the Joint Board agreed:-

- (1) to note the steps taken and the preparations that are ongoing to prepare for the May 2021 Scottish Parliamentary Election (SPE) in the context of the COVID-19 pandemic;
- (2) to note the resource and financial implications of the mitigation efforts and that the government funding received to support these efforts would be applied under the ERO's normal delegated powers;
- (3) to note that the exceptional costs would be fully reported to both the Joint Board and the Scottish Government in due course; and
- (4) that, despite all the planning and preparation, there were some risks which were outwith the ERO's control and, thus, real residual risks remained in respect of both delivery and funding.

INTERNAL AUDIT REPORTS 2020/21

A report was submitted by the Assessor and ERO:-

- (a) providing information on the recently completed Internal Audit of the implementation of Electoral Canvass Reforms and the preparations for the Scottish Parliamentary Election scheduled for May 2021; and

- (b) seeking approval of the actions contained in the Internal Audit Reports.

Having heard the Assessor and ERO in further explanation of the report, the Joint Board agreed:-

- (1) to note the positive conclusions of the recently completed Internal Audit Reports on the implementation of Electoral Canvass Reforms and the preparations for the Scottish Parliamentary Election; and
- (2) to approve the Action Plan contained in the report on Electoral Canvass Reforms.

CODE OF GOOD GOVERNANCE

A report was submitted by the Assessor and ERO:-

- (a) providing information on the completion of the Joint Board's annual Local Code of Good Governance self-assessment for 2020;
- (b) seeking approval of the action plan arising from the self-assessment; and
- (c) advising of progress made in completing or progressing a number of actions contained in the plan.

Having heard the Assessor and ERO in further explanation of the report, the Joint Board agreed:-

- (1) to note the completion of the 2020 self-assessment of the Joint Board's compliance with best practice in Good Governance;
- (2) to approve the 2020/21 Good Governance Action Plan; and
- (3) to note that a number of the actions contained within the Plan had been completed.

COMPLAINTS HANDLING PROCEDURE

A report was submitted by the Depute Assessor and ERO seeking approval of a revised Complaints Handling Procedure.

Having heard the Depute Assessor and ERO in further explanation of the report, the Joint Board agreed to approve the revised Complaints Handling Procedure (as detailed in Appendices 1-5 to the report), for implementation with effect from 1 April 2021.

UNACCEPTABLE ACTIONS POLICY

A report was submitted by the Depute Assessor and ERO seeking approval of a new Unacceptable Actions Policy.

Having heard the Depute Assessor and ERO in further explanation of the report and in answer to a Member's question, the Joint Board agreed to approve the Unacceptable Actions Policy for implementation within the Joint Board.

PERSONNEL POLICIES - PUBLIC INTEREST DISCLOSURE POLICY AND PROCEDURES

A report was submitted by the Assessor and ERO seeking approval of a Public Interest Disclosure Policy and Procedures for application within the Joint Board.

Having heard the Assessor and ERO in further explanation of the report, the Joint Board agreed to approve the Public Interest Disclosure Policy and Procedures for implementation within the Joint Board.

WORKFORCE PLANNING

A report was submitted by the Assessor and Electoral Registration Officer advising of progress in relation to Workforce Planning within the Joint Board and seeking approval of a Workforce Plan for 2021/22.

Having heard the Assessor and ERO in further explanation of the report and in answer to a Member's question, the Joint Board agreed:-

- (1) to note the progress in relation to implementing the 2020/21 Workforce Planning;
- (2) to approve the 2021/22 Workforce Plan; and
- (3) to note that progress would be monitored and evaluated and further actions would be taken as circumstances required.

AUDIT SCOTLAND'S ANNUAL AUDIT PLAN 2020/21

A report was submitted by the Treasurer presenting Audit Scotland's Annual Audit Plan for the audit of financial year 2020/21.

Having heard the Professional Trainee, Audit Scotland, and the Assessor and ERO in further explanation of the report and in answer to a Member's question, the Joint Board agreed to note Audit Scotland's audit plan for the audit of financial year 2020/21.

REVENUE AND CAPITAL BUDGETARY CONTROL REPORT TO 31 JANUARY 2021 (PERIOD 10)

A report was submitted by the Treasurer advising on the progress of the revenue budget and the capital programme for 2020/21.

Having heard the Accountant in further explanation of the report, the Joint Board agreed:-

- (1) to note the projected favourable revenue variance of £0.250m (8% of the total budget); and
- (2) to note the 2020/21 budgetary position of the capital account.

UPDATED FINANCIAL STRATEGY AND REVENUE AND CAPITAL ESTIMATES 2021/22

A report was submitted by Treasurer:-

- (a) seeking approval of the updated Financial Strategy, the revenue estimates for 2021/22 and the level of constituent authority requisitions;
- (b) seeking approval of the draft Capital Estimates for 2021/22; and
- (c) informing of the indicative budget positions for 2022/23 and 2023/24.

After discussion and having heard the Accountant, the Treasurer and the Assessor and ERO in further explanation of the report and in answer to Members' questions, the Joint Board agreed:-

- (1) the updated Long Term Financial Strategy as detailed in Appendix 1 to the report;
- (2) the draft revenue budget for 2021/22;
- (3) that any surplus as at 31 March 2021 be carried forward into 2021/22, for future use and that that free reserves would continue to be held to help manage future budgets and the level of constituent authority contributions;
- (4) to note the indicative revenue budgets for 2022/23 and 2023/24;
- (5) that the 2021/22 revenue requisition be based on each council's 2020/21 GAE figures with the apportionment as identified at paragraph 3.10 of the report;
- (6) the proposed 2021/22 capital spend (as detailed in Appendix 5 to the report) of £29,600 to be progressed funded as detailed in paragraphs 3.11 to 3.13 of the report;

- (7) to note the indicative capital bids for 2022/23 and 2023/24 (as detailed in Appendix 5 to the report);
- (8) to note the likely slippage of spend and earmarked resources to be carried forward from 2020/21 into 2021/22 for the flexi system and the server upgrade (anticipated to be £0.037m);
- (9) to note the indicative capital programmes for 2022/23 to 2023/24 and indicative constituent contributions, based upon current GAE allocations. Requests for final approval will be requested year on year; and
- (10) to note that it was intended that a meeting of Joint Board's Finance Working Group would be held towards the end of 2021 at which consideration would be given to funding matters.

The meeting closed at 12.10 p.m.

DRAFT

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Assessor & Electoral Registration Officer

Valuation Joint Board –18 June 2021

Subject: Non-Domestic Rating and Council Tax Valuation Update**1.0 Purpose**

- 1.1 To advise members of the Joint Board of progress in relation to the Assessor's Non-Domestic Rating (NDR) valuation function.
- 1.2 To advise members of the progress in relation to disposal of 2017 Revaluation and 'running roll' appeals.
- 1.3 To advise the Joint Board of on-going activities to implement the Non-Domestic Rating (Scotland) Act and the recommendations of the 'Barclay' Review.
- 1.4 To advise members of the preparations being made for the 2023 Revaluation of non-domestic property
- 1.5 To advise members of the Joint Board of progress in relation to the Assessor's Council Tax valuation function.
- 1.6 To advise members on the effects of the COVID-19 outbreak and the related government restrictions on NDR and Council Tax functions.

2.0 Background

- 2.1 The Assessor is required to carry out a general Revaluation of all Non-Domestic properties normally every five years. A general Non-Domestic Revaluation took effect from 1st April 2017.
- 2.2 Consequent to the Revaluation, 3,569 appeals against the values of 3,460 subjects with a total rateable value of £252,557,705 were received. The statutory disposal date for these appeals was originally 31 December 2020 but in August 2020 the disposal date for both Revaluation appeals and those 'running roll' appeals submitted up to March 2020 (see below) was extended to 31 December 2021.
- 2.3 Appeals against entries in the 2005 and 2010 Valuation Rolls remain outstanding and require to be disposed of.
- 2.4 In response to the Covid-19 pandemic, 2,415 appeals were received in March 2020.
- 2.5 The Assessor is required to maintain the Valuation Roll for his area by amending it to reflect a number of circumstances including physical changes to properties. Any such change to the Valuation Roll may be appealed by relevant parties.

- 2.5 The Non-Domestic Rating (Scotland) Act was passed in March 2020 and The Non-Domestic Rates (Scotland) Act 2020 (Commencement No.2 and Transitional Provisions) Regulations 2020, specified a range of dates, from November 2020 to April 2023, on which various sections of the Act came/will come into force. Grant funding of £197,000 was received for the 2020/21 financial year to assist with the implementation of the reforms.
- 2.6 The next general NDR Revaluation was scheduled to take effect on 1 April 2022 based on a valuation date of 1 April 2020. In the light of the Covid-19 pandemic, however, the Valuation (Postponement of Revaluation) (Coronavirus) (Scotland) Order 2020 was enacted to delay the next Revaluation until 1 April 2023 with a valuation date of 1 April 2022.
- 2.7 The Assessor is required to maintain the Council Tax Valuation List for his area by amending it to reflect new, altered and demolished properties. Additionally he must dispose of any proposals which are made against any entry in the Council Tax Lists.
- 2.8 In response to the increased restrictions on non-essential travel and other activities imposed by Government in January 2021, all survey and inspection work had been suspended. No Valuation Appeal Committee hearings had been held since March 2020. The combination of these two factors have been contributing to a slow-down in appeal resolution.

3.0 Current Position

3.1 COVID-19 Outbreak and Government Restrictions

- 3.1.1 Home working remains the default position for technical/valuation staff, though this is currently under review.
- 3.1.2 The government's recent loosening of restrictions, including those on non-essential travel, permitted a review of our position in relation to survey and inspection. In May it was agreed, following a revision of internal protocols, that limited survey could recommence.
- 3.1.3 Valuation Appeal Committee hearings recommenced in May and it is expected that the diet of appeal hearings through to December will facilitate significant progress in the disposal of appeals.
- 3.1.4 In March, 2,191 (subject to verification) appeals were received, the majority of which claim that the COVID-19 outbreak constitutes or caused a material change of circumstances. The disposal dates for these appeals was originally March 2022 and dealing with these appeals in that time frame constituted a very significant additional burden on the service. On 10 June 2021, however, a statutory instrument was laid in the Scottish Parliament to delay the disposal date of any appeals lodged on or after 1 January 2020 until 31 December 2022. Thus all outstanding COVID-related appeals will now have to be disposed of by that date.

3.2 Non-Domestic Rating Valuation

3.2.1 2017 Revaluation

By the end of May, 3,361 Revaluation appeals, representing 94% of those submitted, have been disposed of. 139 of the remaining 208 Revaluation appeals have been referred to the Lands Tribunal and therefore fall out of the general disposal schedule.

3.2.2 2005 and 2010 Revaluation Cycle Appeals

No progress has been made since the last report to the Board. At 31 March 2021, 5 appeals remain outstanding from the 2005 cycle and 28 appeals from the 2010 cycle. These have all been referred to the Lands Tribunal.

3.2.3 Maintenance of the Valuation Roll ('Running Roll')

In the year to March 2021, 984 changes were made to the Valuation Roll to reflect new, deleted and amended properties. In April and May 2021, 145 such changes to the Valuation Roll were made.

During the 2020/21 financial year, 2,386 (subject to validation) running roll appeals were received, including the 2,191 further COVID-related appeals referred to above. 344 were disposed of leaving 4,811 outstanding at the end of March. During April and May a further 71 'running roll' appeals were received and 39 disposed of.

3.2.4 Non-Domestic Rating (Scotland) Act

The Act required that, with effect from 1 April 2021 markers are shown in the Valuation Roll where a change is made to an existing entry or a new entry is made as a result of the addition of newly built land and heritages. The purpose of these markers is to assist Finance Officers in applying "Business Growth Accelerator" reliefs.

Systems and procedures have been amended and the required markers were effected in both the Valuation Roll and on Valuation Notices timeously.

Significant progress has been made towards the provision of valuation details at the Scottish Assessors web portal for a much wider range of subjects than is currently the case.

Delays in implementing necessary legislation, the postponement of the Revaluation and a change in the expected approach to the new civil penalties regime resulted in the Joint Board underspending against the funding provided to support NDR reform in 2020/21. As a result, a repayment of £49,324 will be made to the Scottish Government.

3.2.5 2023 Revaluation

Preparations for the Revaluation are ongoing with revisions to the Service Plan and Revaluation Project Plan having been made to reflect the change to the date of the Revaluation. The first stage, which has commenced and will extend through the summer and autumn, involves a general ingather of rental and other information and this will be followed by extensive analyses at local and national levels to derive schemes of valuation for over 100 property categories.

Later in the Calendar year we will aim to commence the draft valuations of the 'bulk class' subject (Shops, offices and industrial subjects).

This work plan overlaps with the requirement to dispose the, largely COVID-related, appeals referred to above. In the context of this heavy workload, the loss of 2.5 valuers in recent months to resignation and retirement, without being able to recruit suitable replacements, constitutes a very significant risk to our ability to deliver on all fronts. This situation has been included in the Board Risk Register which is reported elsewhere for today's meeting.

3.3 Council Tax Valuation

3.3.1 Maintenance of the Council Tax Valuation Lists

In the year to March 2021, 917 new dwellings were added to the Council Tax Lists bringing the total number of dwellings in the Joint Board area to 146,143. Since 1 April, 295 dwellings have been added to the Lists and 73 have been deleted.

3.3.2 Council Tax Proposals and Appeals

During the year to March 2021, 212 proposals to change property Bands were received and 141 were disposed of leaving 302 outstanding. Since the start of April, 46 new proposals have been received and 26 disposed of.

4.0 **Recommendations**

4.1 Members are asked to note:-

- (a) The progress in relation to disposal of Non-Domestic Rating appeals,
- (b) Progress in relation general maintenance of the Valuation Roll,
- (c) Progress and planning which is ongoing to effect the Non-Domestic Rating (Scotland) Act and the recommendations of the 'Barclay' Review,
- (d) Progress in relation general maintenance of the Council Tax List,
- (e) Progress in relation to the disposal of Council Tax proposals and appeals,
and
- (f) To note that the easing of COVID-related restrictions has allowed survey and VAC hearings to recommence.

Person to contact:

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DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Assessor & Electoral Registration Officer

Valuation Joint Board – 18 June 2021

Subject: Electoral Registration Update

1.0 Purpose

- 1.1 To provide the members of the Joint Board with an update on the current position in relation to Electoral Registration.
- 1.2 To provide Members with an update on the actions taken to ensure the delivery of the Scottish Parliament Election (SPE) on 6 May 2021.

2.0 Background

- 2.1 The report provided to the Joint Board at the last meeting on 5 March 2021 referred to the 2020 Annual Canvass and Canvass Reform, ITR Canvass, Fresh Signatures for Absent Voters, and Local Government By-Elections.
- 2.2 A separate report to the Joint Board in March detailed the risks arising in relation to the Scottish Parliament Election taking place during a pandemic and the extensive contingency planning that was ongoing to mitigate and manage these risks. That report also advised Members that funding of £158,274 was to be provided by the Scottish Government to ensure resilience in planning for the election.

3.0 General Update

3.1 Staff Remote Working

Home working remains the default position for the majority of staff, though an increased office presence was implemented in the lead up to, and on the day of, the Scottish Parliamentary Election on 6th May 2021.

A return to a minimal staff presence on two days a week followed, though this will increase again from 5th July 2021 when 2021 annual canvass communications will be posted out.

3.2 Electoral Registration Processes

All registration applications, including postal and proxy voter applications, whether made on-line or in paper format, are being processed in line with statutory timetables.

We continue to publish and, where we are able, to distribute monthly register updates.

Since the last Board meeting, and in addition to the normal monthly updates, extra updates have been published in relation to Argyll & Bute Local Government elections and the Scottish Parliament Election, resulting in a total of 9,088 additions to, and 5,080 deletions from, the register.

4.0 Argyll & Bute Local Government By elections

By-elections for Wards 8 and 11 in Argyll & Bute Council took place on Thursday 18 March 2021. The deadlines for the supply of data for issue of poll cards and postal ballot packs were all achieved and staff covered the registration office throughout polling hours. No significant issues arose in relation to the register.

5.0 Scottish Parliament Election (SPE)

- 5.1 Implementation of the contingency plans for the SPE commenced in January with the recruitment process for the appointment of 6 temporary staff who commenced work for a period of 5/6 weeks across the weeks beginning 8 and 15 March.
- 5.2 In the meantime, a Household Notification Letter (HNL) was issued to each household on 8 February. The letter confirmed the electors registered at the property, invited any changes to be advised to the ERO promptly and provided information on applying for an absent vote.
- 5.3 Aligned with a nationally arranged series of television adverts advising electors of their voting options, the HNL brought forward a significant proportion of the change and application activity that would normally have been expected at or around the relevant cut-off dates and 'flattened the curve' of the workload relating to those activities.
- 5.4 To deal with this surge in activity, staff overtime was applied, as required.
- 5.5 Additionally, extra hardware and systems licences were procured and implemented during the above period.
- 5.6 In the period between publication of the Register in December 2020 and the Election, the electorate and the number of absent voters increased as follows;

	December 2020	SPE 2021
Electorate	224,800	225,784
Absent Voters	33,595	49,846

These increases did result in an enormous amount of additional work for staff.

- 5.7 The deadlines for supply of data for issue of poll cards and postal ballot packs were all achieved. Our ability to meet these was significantly improved by the statutory change in the closing date for submission of applications for absent votes to 6 April.
- 5.8 62 Emergency Proxy applications were approved in the lead up to, and on, polling day.
- 5.9 On polling day, our staff covered the registration office throughout polling hours in what turned out to be a day of significant activity and enquiry, often not related to the Registration Officer's duties.
- 5.10 The directly attributable exceptional expenditure incurred in implementing the election resilience plans during the 2020/21 financial year was £22,671, though this does not take account of the core time for planning and effecting the event. The balance of £148,042 was, as directed by Scottish Government, ring-fenced in

reserves for ongoing work in relation to the election and other ERO expenditure in 2021/22.

6.0 Preparation for the 2021 Canvass

- 6.1 The 2021 canvass will start on Monday 5th July 2021, with publication of the revised register due to take place by 1st December 2021.
- 6.2 As a precursor to the annual write-out to electors, National Data Matching of the Register to the records of DWP took place on Thursday 10th June 2021, with local data matching following. These matching stages, the results of which will be reported to the next Board meeting, help identify the appropriate form of communication to be issued to each household.
- 6.3 As alternatives to returning forms by mail, telephone, internet and short message service/text reply options will be offered to electors and the internet option will permit households to report “changes” as well as “no changes” electronically.
- 6.4 Additional response options will be available through the internet service this year including the facility for electors to request forms to change their open register preference and/or to download/request absent vote applications.
- 6.5 Any potential elector added via the internet service will be sent an encouragement email (if they have supplied email address) giving directions on how to register online thereby removing the need for application forms to be issued.
- 6.6 The number of telephone language translation options available to respondents has been increased from five to eight.
- 6.7 A door-to-door canvass of households that do not respond to the write out (where required to do so) will form part of the annual canvass process and this will take place in September, subject to any re-tightening of coronavirus restrictions.

7.0 Recommendations

- 7.1 Members are asked to note the content of this report.
- 7.2 In particular, Members are asked to note that the planning and implementation of contingency arrangements in preparation for the Scottish Parliament Election were successful and that the election proceeded in line with plans and expectations.
- 7.3 Members are also asked to note the use of government funding to cover exceptional expenditure incurred in preparing for the Scottish Parliament Election and the ring-fenced funding carried forward into 2021/22.

Person to contact:
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E-Mail: rosemary.nelson@dab-vjb.gov.uk

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Assessor & Electoral Registration Officer

Valuation Joint Board –18 June 2021

Subject: Best Value - Performance Reporting and Planning**1.0 Purpose of Report**

- 1.1 To update the Members of the Joint Board on progress in relation to Best Value and, in particular, to advise on external performance reports for the year 2020/21.
- 1.2 To seek approval of the Public Performance Report for 2020/21
- 1.3 To seek approval of the KPI targets for 2021/22.

2.0 Background**2.1 Best Value – General**

By placing a formal requirement on local government bodies, including Valuation Joint Boards, to 'secure Best Value', The Local Government in Scotland Act 2003 created a statutory requirement to provide continuous improvement in public services.

2.2 Performance Monitoring/Key Performance Indicators**2.2.1 Performance in Valuation Functions**

Assessors provide measures of Council Tax List and Valuation Roll performance to the Scottish Government, annually. These also form the core elements of the Board's Public Performance Reports. The performance targets for 2020/21 were approved by the Board at its meeting on 19 June 2020.

3.0 Progress**3.1 Performance Monitoring/Key Performance Indicators (KPIs)****3.1.1 Performance in Valuation Functions**

The KPIs for the Joint Board area for the year 2020/21 have been compiled and are attached (Appendix 1) for members consideration.

Performance in relation to Non-Domestic Rating was affected by our limited capability to survey and inspect property throughout the year. This was exacerbated by the government's introduction of various COVID grants which resulted in non-domestic uses of property and splits of 'cumulo' subjects contained within the

valuation roll coming to light retrospectively. These factors, together, resulted in our performance being significantly poorer than over recent years. Appendix 2 shows performance trends over the period since the year 2011/12.

Our targets in relation to Council Tax were, despite the issues around survey and inspection, achieved or surpassed.

The 2020/21 KPI statistics and targets for the year 2021/22, as contained in Appendix 1, have been submitted to the Scottish Assessors' Association for collation and onward transmission to the Scottish Government.

3.1.2 Public Performance Report

The above KPIs have been included in our 2020/21 Public Performance Report which is attached for Members' consideration (Appendix 3).

4.0 **Next Steps**

4.1 Performance Monitoring/Key Performance Indicators (KPIs)

4.1.1 The proposed KPI targets for 2021/22 are presented today for approval (see Appendix 1). The proposed targets are higher than those set for 2020/21 years albeit uncertainties over ongoing and future COVID-related restrictions remain.

5.0 **Recommendations**

Members are asked to:

- (a) Note the performance in relation to the Valuation Roll and Council Tax List KPIs for 2020/21.
- (b) Approve the Public Performance Report for 2020/21.
- (c) Approve the KPI targets for 2021/22.

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Appendices

Appendix 1: KPI Statistics

Appendix 2: KPI Trends

Appendix 3: Public Performance Report



Dunbartonshire and Argyll & Bute
Valuation Joint Board

Best Value - Performance Reporting and Planning

KPI STATISTICS 2020/21 Report and 2021/22 Targets

Valuation Roll

Total No of entries as @ 1st April 2020 15,141
Total Rateable Value @ 1st April 2020 £367.7million

During the year, 984 amendments were made to the Valuation Roll within the following periods

Period	Actual 2019/20	Target 2020/21	Actual 2020/21	Target 2021/22
0-3 months	88%	76%	63%	75%
3-6 months	7%	15%	17%	15%
>6 months	5%	9%	20%	10%

Total No of entries as @ 31st March 2021 15,359
Total Rateable Value @ 31st March 2021 £365.6million

Council Tax

Total Number of entries @ 1st April 2020 145,569

917 new entries were added to the Valuation List within the following periods

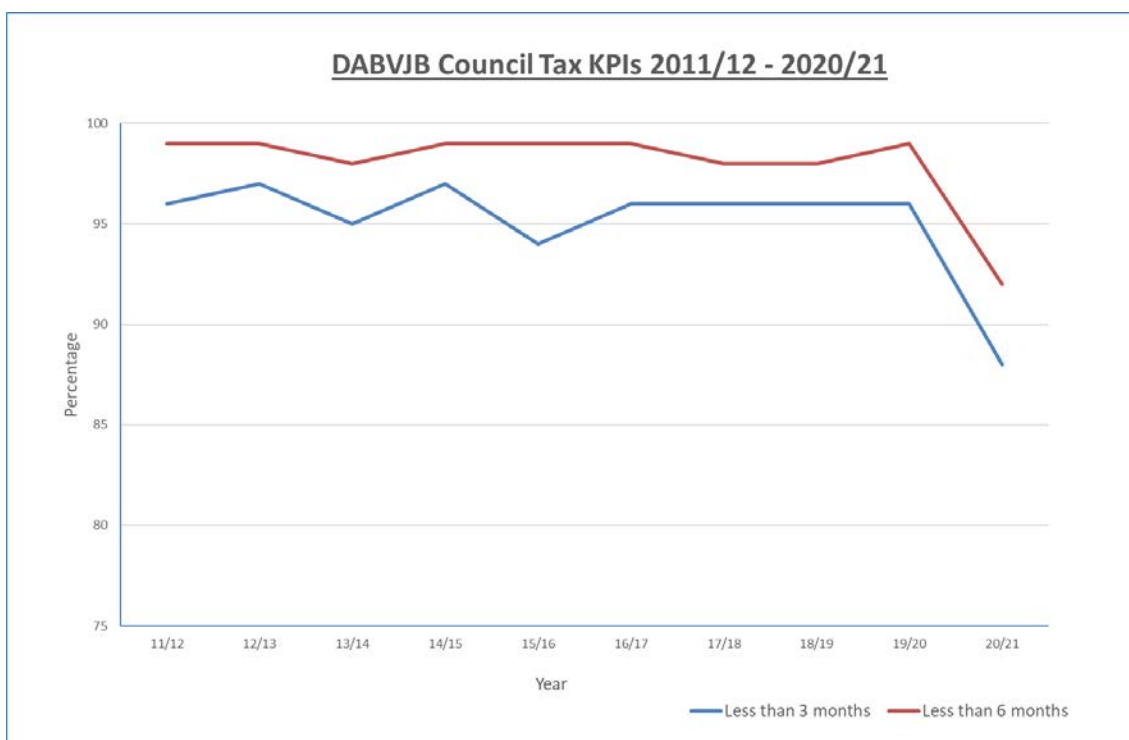
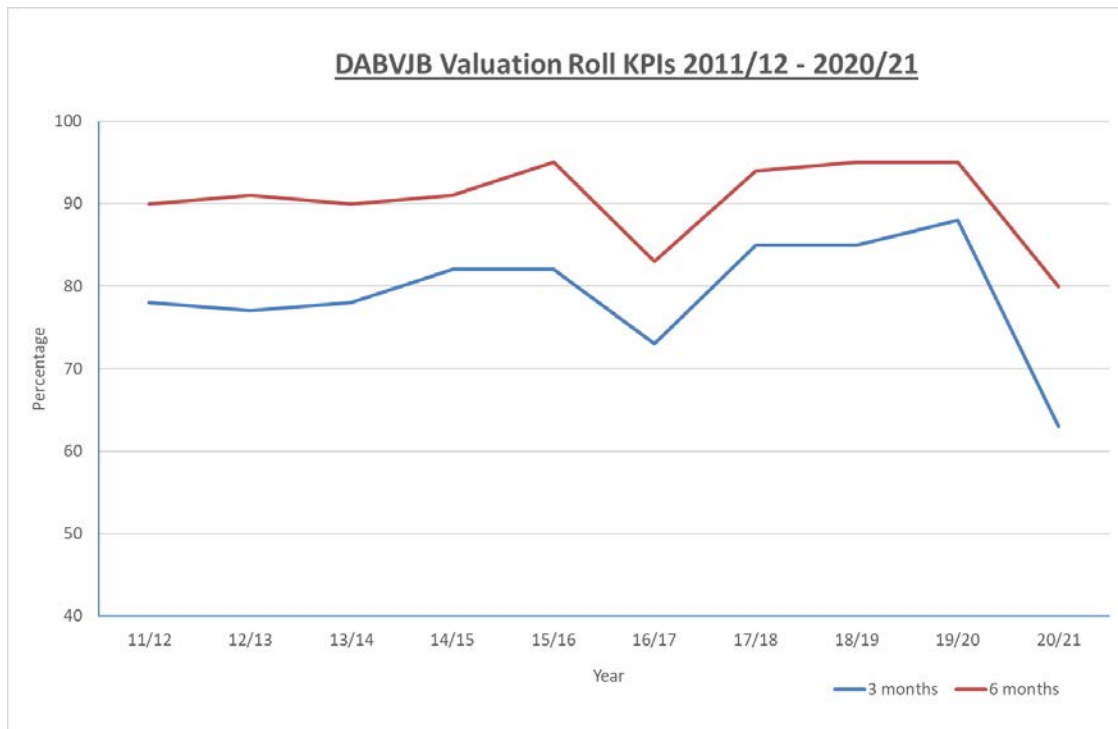
Period	Actual 2019/20	Target 2020/21	Actual 2020/21	Target 2021/22
0-3 months	96%	86%	88%	96%
3-6 months	3%	9%	8%	2%
>6 months	1%	5%	4%	2%

Total Number of entries @ 31st March 2021 146,143



*Dunbartonshire and Argyll & Bute
Valuation Joint Board*

Best Value - Performance Reporting and Planning



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Public Performance Report 2020/21

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Background

The Assessor for Dunbartonshire and Argyll & Bute is an independent statutory official who is responsible for the preparation and the maintenance of the Valuation Rolls and Council Tax Valuation Lists for East and West Dunbartonshire and Argyll & Bute. The Assessor has also been appointed as the Electoral Registration Officer for these three areas and he is therefore required to prepare and maintain their Registers of Electors. The Assessor's service is conducted from two main offices located at the addresses above.

You can contact us by e-mail at assessor@dab-vjb.gov.uk

General Information

During the year to 31st March 2021, the Assessor had a full-time equivalent staff of 51.3 and a staffing budget of £2.3m. A total of 374.5 days (3.4%) were lost through illness, a slight increase from 3.19% in 2019/20.

The COVID Pandemic had an impact on how services were delivered with our offices closed for periods during the year and survey work suspended for periods. Our staff have largely been working remotely during the year with an office presence only to undertake essential work that could not be carried out remotely.

Council Tax List

The Council Tax List contains all domestic properties showing an allocated Council Tax band which is based on the market value of the property as at 1991. The bands shown are used by the local authorities within the Joint Board's boundaries for the production of domestic Council Tax bills. As at 31st March, 2021, the Council Tax Lists for Dunbartonshire and Argyll & Bute contained 146,143 subjects. Of the 917 houses added to the List between 1st April 2020 and 31st March 2021, the time between the date of occupation/completion and the issue of the banding notice is shown in the following table. Both the 3 month and 6 month targets were exceeded.

The targets which we have set for 2021/22 are 96% within 3 months and 98% within 6 months.

Year	Number	Within 3 Months		Within 6 Months	
		Target	Achieved	Target	Achieved
2020/21	917	86%	88%	95%	96%
2019/20	1061	96%	96%	98%	99%
2018/19	992	96%	96%	98%	98%
2017/18	832	95%	96%	98%	98%
2016/17	932	95%	96%	98%	99%
2015/16	1077	95%	94%	98%	99%
2014/15	1269	95%	97%	98%	99%
2013/14	1074	95%	95%	98%	98%
2012/13	1110	93%	96%	98%	99%

Valuation Roll

The Valuation Roll contains the rateable values of all non-domestic properties within the area. The rateable values shown are used by the Joint Board's constituent local authorities for the production of non-domestic rates bills.

As at 31st March 2021 the Valuation Rolls for Dunbartonshire and Argyll & Bute contained 15,359 subjects with a total rateable value of £365.6 million. Of the 984 amendments made to the Valuation Roll between 1st April 2020 and 31st March 2021, the performance reflecting time between the effective date of the alteration and the issue of the Valuation Notice is shown in the following table, along with previous years' data. The performance was below the 3 months target and the 6 month target.

The targets we have set for 2021/22 are 75% within 3 months and 90% within 6 months.

Year	Number	Within 3 Months		Within 6 Months	
		Target	Achieved	Target	Achieved
2020/21	984	76%	63%	91%	80%
2019/20	928	86%	88%	95%	95%
2018/19	1084	85%	85%	95%	95%
2017/18	989	83%	85%	95%	94%
2016/17	848	83%	74%	95%	84%
2015/16	969	80%	81.9%	94%	95.4%
2014/15	950	80%	82%	94%	91%
2013/14	892	80%	78.4%	94%	90.5%
2012/13	1369	80%	78%	92%	91%

Electoral Registration

The Electoral Registers list the name and addresses of everyone who is registered to vote.

There were no major electoral events scheduled during 2020/21 but two Local Government by-elections took place in March 2021. Preparations for the Scottish Parliament Election due to be held in May 2021 started this year with plans enacted to service the anticipated increased demand in applications to vote by post, including the appointment of a number of temporary staff.

The Canvass conducted during 2020 was the first carried out under revised legislation that allowed a more targeted approach to the canvass. This allowed the ERO to issue different forms to households dependant on whether he believed that a change to the existing registered electors at that address was likely.

At 1st December 2020 the total electorate figure was up on the total at publication in November 2019.

Year	Electorate at Publication
2020	224,800
2019	219,861
2018	219,637
2017	222,507
2016	221,078
2015	218,668
2014/15	223,594

Rolling Registration is the process of dealing with applications for changes to the register which are not part of the canvass project. Between publication and 31st March 2021 there were 9,238 additions to the register and 4,441 deletions from the register. IER requires a pro-active approach to change throughout the year and we have continued use a variety of sources of information to initiate the issue of Invitations to Register.

Other Items of Note

During the year we also:

- Made preparations for the expansion of the number and type of Non-Domestic valuations available online.
- Made preparations for the implementation of the Business Growth Accelerator (BGA) marker within the Valuation Roll.
- Responded to the COVID pandemic while maintaining our statutory duties, including rolling out home working for all relevant staff.
- Responded to enquiries arising out of various Scottish Government COVID business grants schemes.
- Continued disposal of 2017 Revaluation Appeals. The vast majority of 2017 Revaluation Appeals (69%) have been withdrawn without any adjustment to the issued valuation.
- Prepared for the implementation of a revised Customer Complaint Procedure in line with the requirements of the Public Sector Ombudsman's Model Complaints Handling Procedure.

Our customer satisfaction survey showed that last year 89% of respondents reported that their dealings with our services were brought to a satisfactory conclusion.

A copy of the Assessor and Electoral Registration Officer's Annual Report is available on request from either office and also online at www.saa.gov.uk/dab-vjb/best-value/annual-report-financial-statement



*Dumbartonshire and Argyll & Bute
Valuation Joint Board*

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Assessor & Electoral Registration Officer

Valuation Joint Board – 18 June 2021

Subject: Best Value – Service Planning

1.0 Purpose of Report

1.1 To seek Joint Board approval of the 2021-24 Service Plan.

2.0 Background

2.1 Service Planning on a 3-year cycle forms part of the Joint Board's Corporate Governance framework.

2.2 In June 2018 the Board approved a 3-year Service Plan for the period 2018-21 reflecting the strategic aims, operational and legislative requirements of the organisation over that period.

2.3 The Management Team also compile and use a Service Calendar which lays out the more detailed operations and tasks for the forthcoming year.

3.0 Progress

3.1 A new Service Plan, which reflects the strategic and operational objectives and duties over the 3-year period, has been agreed by the Management Team and is attached for Board Members consideration and approval (Appendix 1).

3.2 An Annual Calendar for 2021/22 that has been derived from the Service Plan. The Annual Calendar provides more detail on activities throughout the current financial year, has also been prepared and can be made available to members on request.

4.0 Next Steps

4.1 The Annual Service Calendar will be used by the Joint Board's Management Team to plan resources and activities and monitor progress.

4.2 The Coronavirus (COVID-19) outbreak has had both direct and indirect effects on the resourcing and operations of the Joint Board and management of these challenges has had to be 'flexed' on an almost daily basis. Even as the pandemic restrictions ease, uncertainties remain. The Service Plan has been prepared on the basis of current knowledge and may need to be reviewed as time passes.

4.3 Although the Service Plan is based on a 3-yearly review cycle, it will be reviewed and updated annually, with changes being reported to the Joint Board.

5.0 Recommendations

5.1 Members are asked to approve the Service Plan for the period 2021-24.

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Appendices

Appendix 1: DABVJB Service Plan 2021-24



*Dunbartonshire and Argyll & Bute
Valuation Joint Board*

ASSESSOR AND ELECTORAL REGISTRATION OFFICER

SERVICE PLAN 2021-2024

April 2021

SERVICE MISSION AND VISION

WHO WE ARE

Dunbartonshire and Argyll & Bute Valuation Joint Board is an independent local government body which was established by The Valuation Joint Boards (Scotland) Order 1995

WHAT WE DO

We professionally compile and maintain the Valuation Rolls, Council Tax Valuation Lists and Registers of Electors for the Argyll & Bute, East Dunbartonshire and West Dunbartonshire council areas

OUR AIMS

Building on our established professionalism, we aim to provide high quality, transparent, effective and responsive services to all of our stakeholders

COMMITMENTS

Within the constraints of the increasingly tight public finance regime, we are committed to:

- Consulting our stakeholders, and listening and responding to their views
- Valuing staff and providing them with opportunities to develop and contribute
- Reacting innovatively to change
- Encouraging innovation and recognising achievement within the organisation
- Treating all stakeholders, including staff, in a fair, consistent manner and in accordance with our Equalities Requirements.
- Striving for continuous improvement in all aspects of service delivery
- Ensuring that we are accessible and accountable to stakeholders
- Pro-actively planning workloads and deploying resources efficiently
- Using language which is easy to understand
- Working with our partners in the Scottish Assessors' Association to ensure transparency and Scotland-wide consistency of approach to service delivery

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

ASSESSOR AND ELECTORAL REGISTRATION OFFICER

SERVICE PLAN 2021-2024

PART ONE
SERVICE FUNCTION

1.0 INTRODUCTION

Dunbartonshire and Argyll & Bute Valuation Joint Board (“Joint Board”) is vested with the functions of the valuation authorities of Argyll & Bute, East Dunbartonshire and West Dunbartonshire. The Board, through the Electoral Registration Officer, also carries out the Electoral Registration functions for the three Council areas.

The Assessor is responsible for valuation for non-domestic rating (The Valuation Roll) and council tax banding (The Council Tax Valuation List), and in his role as Electoral Registration Officer, the compilation of the Electoral Register.

The primary service functions are the compilation, publication and maintenance of the Valuation Roll, the Council Tax Valuation List and the Register of Electors.

As at April 2021, the service has a total of 49.2 full-time equivalent permanent staff and 6 temporary staff. Staff are normally situated in two main locations, at 235 Dumbarton Road, Clydebank and Kilbrannan House, Bolgam Street, Campbeltown. The Campbeltown office, in turn, has a sub-office/store at the Old Quay Pier Building, Campbeltown. At time of writing, and arising from the ongoing Coronavirus pandemic, most staff are working from home.

The Joint Board operates a 3-year Service Planning cycle with interim updates being produced annually. A number of significant changes have taken place since the 2018-21 Service Plan was approved:-

- To effect many of the recommendations included in The Barclay Review (August 2017), The Non-Domestic Rating (Scotland) Act was passed on 11 March 2020. This implements a range of changes including:-
 - Three-yearly general Revaluations of property based on a Valuation Date one year before the date of the Revaluation.
 - The requirement for Assessors to include ‘new’ or ‘improved’ markers in the valuation roll for qualifying newly built or altered properties.
 - The requirement to enter parks, parts of parks and buildings within parks where the park/part/building is occupied by a person or body other than a local authority or the Crown or which are occupied by a local authority or the Crown but where persons may be required to pay for access to facilities.
 - A discretion has been given to local authority to determine whether lands and heritages are dwellings (the understood intention is to use this power to amend the criteria for treating Self-Catering Units as non-domestic subjects).
 - A requirement on Assessors to make up a draft Valuation Roll and send a draft Valuation Notice to interested parties prior to making up a Revaluation Roll.
 - A requirement on Assessors to provide ratepayers with certain information to help their understanding of how their rateable value was calculated
 - Implementation of a 2-stage proposal and appeals process to replace the current 1-step procedure.
 - New powers for assessors to send Notices to a range of persons, requiring those persons to provide such information as the assessor may need for the purpose of valuing the lands and heritages referred to within the notice.
 - Civil Penalties are to be applied for failure to comply with the requirements of such Assessor Information Notices (AINs) and there is provision for an appeal against the imposition of a penalty to be made to the Valuation Appeal Committee.
 - A requirement on the Board to report to Scottish Government on the number of Assessors and the availability of resources available from 2025 and three-yearly thereafter. (This is out with the time period for this Plan but preparations for implementing the plan may be under way during its currency)

- Subsequent to the passing of the Non-Domestic Rates (Scotland) Act 2020, the Scottish Parliament passed the Non-Domestic Rates (Scotland) Act 2020 (Commencement No.2 and Transitional Provisions) Regulations 2020. These Regulations specify the dates on which the various sections of the Act will come into force.
- Other secondary legislation will be required to effect the details of many of the provisions contained in the Non-Domestic Rating (Scotland) Act
- The Valuation Timetable (Disposal of Appeals and Complaints) (Coronavirus) (Scotland) Amendment Order 2020 was passed postponing the statutory date for the disposal, by Valuation Appeal Committees, of 2017 Revaluation Appeals and Running Roll appeals received before April 2020 from 31 December 2020 until 31 December 2021.
- The Valuation (Postponement of Revaluation)(Coronavirus)(Scotland) Order 2020 postponed the scheduled 2022 Revaluation until April 2023 and brought forward the 'one year Tone' date.
- In March 2020, 2,418 appeals were received which claim that the COVID-19 outbreak constituted a material change of circumstances. The disposal date for the appeals is 31 December 2021. A further tranche of mcc appeals was received in March and April 2021, though it is to be noted that such appeals have been 'legislated' out in England and Wales
- As well as the Non-Domestic Rating appeal process being replaced by a 2-stage proposal and appeals process, the administration of Valuation Appeal Committees will fall under the auspices of the Tribunals Scotland Service from 1 April 2022.
- The annual electoral canvass was reformed in 2020 with pre-canvass data-matching processes informing decisions on the most appropriate form of correspondence to be issued to each household.
- The worldwide Coronavirus /COVID-19 outbreak, and the restrictions implemented by government, have had both direct and indirect effects on the resourcing and operations of the Joint Board. These effects are likely to continue into the medium and long term. All projections contained within this Service Plan are based on current timetables and assumptions but these could be amended at any time in the future.

This plan is based on confirmed requirements but an awareness will be maintained of possible developments which are likely to arise from current UK and Scottish Government Policies. Examples include the probable introduction of Voter Identification cards and 'votes for life' for overseas electors, both of which could occur within the period of this Service Plan.

1.1 VALUATION ROLL

The Valuation Roll is a list of all non-domestic properties, which are not excluded properties, along with the Net Annual and Rateable Values which the Assessor has established for each property. These annual values form the basis for non-domestic rates charges. The Roll is published annually and updated weekly.

The Assessor is required to complete a Revaluation of all non-domestic properties within the Valuation Roll, previously on a 5-yearly basis. The next Revaluation is now scheduled to take effect on 1 April 2023, based on a Valuation date of 1 April 2022. The Assessor is now duty bound to publish a draft Revaluation Roll ahead of the Revaluation and it is expected that this will be in autumn 2022.

At 1 April 2021 the Valuation Rolls for the three council areas contained 15,359 subjects, with a total rateable value of £365,631,912.

The Assessor is also responsible for the valuation of the gas utility networks for all-Scotland and 3 values totalling £109,800,000 (included in the above rateable value) are currently entered in the Valuation Roll for West Dunbartonshire, in respect of these subjects.

At time of writing 3,328 Revaluation appeals (93% of those submitted) have been disposed of, leaving 241 outstanding. The deadline for disposal of these appeals by Valuation Appeal Committees is 31 December 2021. Of the outstanding appeals, 113 have been referred to the Lands Tribunal.

2,672 'running roll' appeals remain outstanding with the majority of these being related to the COVID outbreak and having a disposal date of 31 December 2021. A further tranche of similar appeals was received in March/April 2021.

During 2021, much of our focus will be on the disposal of COVID-related valuation appeals and the preparations for the next Revaluation, with the latter continuing through until April 2023.

1.2 VALUATION LIST

The Council Tax Valuation List is a list of all domestic properties upon which Council Tax charges are based. It is published annually and updated weekly.

Each dwelling is placed in one of eight broad valuation bands according to its estimated market value as at 1 April 1991.

At 1 April 2021 there were 146,134 properties in the Council Tax Valuation Lists for the Joint Board area.

At time of writing 282 Council Tax proposals/appeals were outstanding.

1.3 REGISTER OF ELECTORS

The Register of Electors contains the names of all persons resident within the area and eligible to vote at UK Parliamentary, Scottish Parliamentary and Local Government Elections. It is published annually, normally by the 1st December, and is updated on a monthly basis.

The Revised Register is updated following a canvass of all households, which is normally carried out during July - November each year. At publication of the registers on 1 December 2020, the total electorate of the Joint Board area was 221,996.

An Edited, or 'Open' Register of Electors, which is made available for a variety of purposes, is also prepared and maintained.

Election Registers and Absent Voter Lists are provided to relevant Returning Officers for elections and referenda.

1.4 OTHER FUNCTIONS

Arising from either legislative requirement or commitment to government policy, the Assessor and ERO also carries out a range of functions in support of the above primary services. These include the following:-

Corporate Governance procedures and practices and a Local Code of Good Governance have been implemented and are adhered to at Member and official level. These will be continually reviewed and updated with particular reference being made to such good practice and good governance guidance as is provided by Audit Scotland. In particular, an annual self-assessment of the Board's Good Governance arrangements will be completed and reported to the Joint Board. Risk Management forms an integral part of the corporate governance framework.

Accountability is achieved through a combination of external audit, internal audit, performance monitoring, self-assessment and reporting.

DABVJB recognises its duty, under Section 1 of The Local Government in Scotland Act 2003, to make arrangements to secure Best Value. The Valuation Joint Board is committed to the principles and practices of Best Value and to the integration of this theme into all areas of operation.

In accordance with the Equality Act 2010, DABVJB discharges its functions in a manner which eliminates discrimination, harassment and victimisation. It also advances equality of opportunity and fosters good relations between persons with protected characteristics and persons who do not share them.

The Valuation Joint Board recognises its staff as valuable assets and key stakeholders. Financial pressures (see later), however, require that staffing levels and structures are reviewed on an on-going basis and the effects of any changes will require to be monitored and managed. Since 2020 the Board has formalised this process through the development of a Workforce Plan.

Proper financial procedures and practices, including annual budgeting, longer term projections, monthly monitoring and public reporting, are in place. The expected ongoing tightening of public sector spending is likely to have a significant effect on all aspects of the Board's financial planning and use of resources throughout the period of this Service Plan.

The services of DABVJB will continue to be supported and improved on through the application and development of Information Technology systems in accordance with the approved IT Strategy.

In accordance with Section 23 of the Freedom of Information (Scotland) Act, both the VJB and the Assessor comply with the requirements of the local government Model Publication Scheme. A Guide to Information has been published and updated and the requirements of the request for information regime are complied with.

DABVJB operates in an increasingly complex environment and continues to develop a range of key partnerships and stakeholder relationships.

In compliance with the Public Records (Scotland) Act 2011, The Joint Board's Records Management Plan was approved in February 2016, subject to an Action/Improvement Plan. Implementation of the Improvement Plan is ongoing and progress is reported to The Keeper through the Process Update Review process.

The Joint Board will actively manage its property assets to minimise expenditure, maximise income and react to external changes.

DUNBARTONSHIRE AND AGYLL & BUTE VALUATION JOINT BOARD

ASSESSOR AND ELECTORAL REGISTRATION OFFICER

SERVICE PLAN 2021-24

PART TWO
CORE OBJECTIVES

The criteria for the planning, management, monitoring and reporting of the three main areas of function are included in Part Four, 'Performance Management'. Reference should also be made to the Valuation Joint Board's Reporting Strategy document for details of monitoring and reporting arrangements for other areas of operation.

2.1 THE VALUATION ROLL

- 2.1.1 Maintenance of the Valuation Roll, including the addition of new subjects and the amendment of existing subjects, will continue, year-on-year, in accordance with the Joint Board's established procedures for completion within the statutory timescales and annual targets. Valuation Notices will be issued to all Proprietors, Tenants and Occupiers and all relevant changes will be notified to the billing authorities timeously.
- 2.1.2 Revaluation appeals will be disposed of in accordance with the appeals timetables. The statutory timetable for disposal of 2017 Revaluation appeals is 31 December 2021. Disposal of these, and rolling registration, appeals will be a main focus for our valuation function during the early period of the Service Plan.
- 2.1.3 Running roll appeals will be disposed of on an ongoing basis in accordance with the Valuation Timetable Order (as amended). Specific attention will be given to COVID-related appeals during 2021.
- 2.1.4 The Assessor, in conjunction with the Secretary and Assistant Secretary to the local Valuation Appeal Panel, will schedule Valuation Appeal Committee Hearings to facilitate the timeous disposal of all of the above appeals in accordance with their varying timetables. This process will require to be reviewed in light of the proposed 2-stage proposals and appeals process and the transfer of VAC administration to the Tribunals Service, both scheduled for April 2022.
- 2.1.5 A number of appeals in respect of the 2005, 2010 and 2017 Valuation Rolls, have been referred to the Lands Tribunal and remain outstanding. The issues in the majority of these cases are national and it is unlikely that DAB VJB staff will be directly involved to any significant extent in the presentation of these cases to the Lands Tribunal but the Assessor will need to remain aware, and effect the outcomes, of these appeals. Although there is unlikely to be direct involvement in the cases, there may well be legal costs incurred in disposing of these appeals which will be shared with other Assessors.
- 2.1.6 In preparation for the 2023 Revaluation, the Assessor's staff will continually ingather and analyse rental (and other) information pertinent to valuation. Once collated the rents and other relevant information will be analysed as appropriate and used to form the basis of the valuations for the 2023 Revaluation. Additionally, staff will actively participate in the Working Groups and Committees of the Scottish Assessors' Association to develop, and confirm the 'Practice Notes' produced by the SAA. ICT systems will require to be developed and updated to support the 2023 Revaluation, including the provision of information relating to the let subjects used to support rateable values of 'bulk category' subjects. The current working assumption is that valuations will require to be completed by late autumn of 2022, though this is subject to Ministerial consultation with ratepayers' representatives.
- 2.1.7 Where information requested by the Assessor has not been provided, Civil Penalty Notices will be issued and any appeals submitted as a consequence of these Notices will be logged, considered and, where necessary, presented to the Valuation Appeal Committee.
- 2.1.8 Information on the use and occupation of 'public' parks, parts of parks and buildings within parks will be ingathered and used to inform such new entries as will be required at the 2023 Revaluation.
- 2.1.9 The Assessor for DAB VJB is responsible for the maintenance of the gas utility valuations for all of Scotland, including any appeals made against these. The Revaluation of the 'Gas Transmission Network', 'Gas Distribution Network' and 'Gas Meters' valuation roll entries will be completed in close liaison with the Valuation Office Agency.

- 2.1.10 Consideration will be given to secondary legislation arising from the Non-Domestic Rating (Scotland) Act. In particular, it is expected that changes to the definition of Self-catering Units will require a review of all such subjects during early 2023 and annually thereafter.
- 2.1.11 The functions of local Valuation Appeals Panels will transfer to the Scottish Tribunals structure in April 2022, and Assessors may be involved in the transfer of these services.
- 2.1.12 Factors which may be outwith the Assessor's control include the scheduling of appeals for a number of subjects or subject types which have been, or may in the future be, referred to the Lands Valuation Appeal Court or Lands Tribunal for Scotland. This effectively removes the timetabling of appeals from local control and provides a degree of uncertainty in service planning.

2.2 THE COUNCIL TAX VALUATION LIST

- 2.2.1 Maintenance of the Valuation List, in particular the addition of new subjects, will continue, year-on-year, in accordance with the Joint Board's established procedures for completion within annual targets. Banding Notices will be issued to all interested parties and all relevant changes will be notified to the billing authorities timeously.
- 2.2.2 Band changes following alteration to, and subsequent sale of, properties will continue in accordance with the Joint Board's established procedures.
- 2.2.3 A small number of proposals/appeals against banding are usually received each year. Discussions in relation to these continue throughout the year and, where necessary, the Assessor will refer such appeals within six months of receipt, to the Secretary/Assistant Secretary to the local Valuation Appeal Committee for inclusion in their schedules of VAC Hearings.
- 2.2.4 The indications are that any general Council Tax Revaluation under the current system is unlikely and that structural change is still some way off. In the meantime, and to ensure that the Council Tax Lists are maintained in accordance with current legislation, records of alterations to domestic properties will be maintained and updated.

2.3 REGISTER OF ELECTORS

- 2.3.1 The Annual 'Electoral' (or 'Full') Register and 'Open' (formerly known as 'Edited') Register will be published annually, by 1st December, following a canvass. Prior to the canvass 'mail out', data on registered electors will be matched against national Government data and locally held data sources to identify which properties are likely to have an unchanged household composition. One of two routes will then be followed for each property. 'Route 1' will be used for properties where the data indicates no change in household composition. Route 2 will be used for properties where data matching has highlighted that there may be a change to the information currently held for the property. The objective of the canvass will be to ensure the maximum return of satisfactorily completed Route 2 forms and that the register accurately reflects the information contained on them. This process will be supported by provision of telephone, internet and SMS ('text') return services as well as the Government Digital (on-line) Service. A door-to-door canvass to follow up on non-return of Route 2 forms will be carried out annually. A further, 'Route 3', option will be used for care homes and young peoples' residences where information on residents can be obtained more effectively and efficiently from an identified 'responsible person'. The approach to the annual canvass, including the data matching process, will be reviewed annually to reflect lessons learned, canvasser feedback and any other issues of significance.
- 2.3.2 The full Electoral Register will be updated on a monthly basis out with the canvass period each year and the Edited/Open Register will be updated monthly throughout the year. Full Register updates take the form of Lists of Additions, Deletions and Alterations but the Open

Register will be republished each month. All statutory Notices and Lists will be timeously provided to relevant parties. The ERO will continue to use change information from housing bodies, Registrars, other EROs, education authorities and council tax records to be proactive in pursuing new/changed elector information. A door-to-door canvass to follow up on non-return of Invitations to Register (ITRs) will be carried out as required. An Electoral Participation Strategy is in place and will be reviewed annually.

- 2.3.3 Election Registers and Lists of Absent/Postal/Proxy voters etc will be produced as required by statute and by agreement with Returning Officers. At time of writing, preparations are ongoing for the Scottish Parliament Election in May 2021. Given the ongoing health crisis, these preparations include a number of contingency actions including the recruitment of temporary Clerical Assistants. Local Government Elections will take place in May 2022. It is also possible that there will be a referendum on Scottish Independence at some point during the period of the Service Plan. On the basis of past experience, such an electoral event would put significant resource pressures on the ERO's staff.
- 2.3.4 Absent Voter Personal Identifier (PIs) require to be refreshed every 5 years, normally in January.
- 2.3.5 Additionally, the quality of signatures and completeness of date of birth data will be checked and, where necessary, refreshed in advance of any election. Where mis-matches with Postal Voting Statements occur, requests for refreshed PIs will be issued in accordance with legislative requirement.
- 2.3.6 A review of the local government ward boundaries is ongoing in respect of the island wards in Argyll & Bute and the outcomes of that review will require to be implemented in advance of the elections scheduled for May 2022. A review of UK Parliamentary Boundaries has commenced and proposals are to be published in June 2023. Depending on the exact timing of these reviews, the register may have to be republished.
- 2.3.7 An awareness will be maintained of possible developments such as the introduction of voter identification cards and 'votes for life' for overseas electors and plans will be drawn up and/or adjusted accordingly.

2.4 CORPORATE GOVERNANCE

- 2.4.1 The current Convener of the Joint Board is Councillor Richard Trail of Argyll & Bute Council and the Vice-convenor is Councillor Vaughan Moody of East Dunbartonshire Council. The Members and post-holders will require to be reviewed following the local government elections in May 2022. Briefing sessions on the role and functions of the Assessor & ERO will be provided to Members following the establishment of a new Joint Board in 2022. Members will be required to act in accordance with the Code of Conduct for Councillors, which is approved by the Scottish Government.
- 2.4.2 The Valuation Joint Board will ensure that the Assessor and Electoral Registration Officer is adequately resourced to perform his statutory functions. It will meet to discuss and approve Budgets, Policies and Practices as is deemed necessary.
- 2.4.3 The officers of the Valuation Joint Board will act in accordance with the relevant Schemes of Delegation, Financial Regulations, Standing Orders and Codes of Conduct. These will be reviewed on a 3-yearly basis, or as required.
- 2.4.4 Strategic and detailed Annual Service Plans will be implemented, maintained and actioned. The Strategic Plan will cover a three year period, whilst noting matters of relevance beyond that timescale.

- 2.4.5 A Counter Fraud and Corruption Policy and Business Irregularities Procedures have been implemented and will be reviewed on a three-yearly basis.
- 2.4.6 An overarching Corporate Governance Statement and a Local Code of Good Governance have been implemented and will be reviewed regularly. A self-assessment against the latter will be carried out annually.
- 2.4.7 The Management Team will continue to be the primary forum for the development and implementation of Strategy and Policy and it will oversee all operational matters. Actions will be communicated to staff by means of team briefings, written bullet notes and approved Minutes of meetings.
- 2.4.8 Effective performance management systems continue to be used, with the Assessor's Management Team also forming the principle forum for matters relating to Performance Management, Planning and Reporting. A Reporting Framework has been implemented and is subject to continual review.
- 2.4.9 Specific operational matters will be within the remit of various Internal Working Groups who will report to the Management Team. The format, remit and membership of these groups will continue to be reviewed on a regular basis.
- 2.4.10 The Valuation Joint Board will continue to generally align its Personnel and other related policies, as appropriate, with those of West Dunbartonshire Council.
- 2.4.11 The finances and operations of the Valuation Joint Board will be subject to internal and external audit (see later).
- 2.4.12 A Risk Management Policy is in place and is reviewed regularly. Strategic and Operational Risk Registers and Action Plans will be reviewed annually, with progress against the Action Plans being reported to regular Management Meetings.

2.5 ACCOUNTABILITY

- 2.5.1 Annual Accounts will be submitted for external audit. They will be published in accordance with the requirements of Audit Scotland and the Board's Publication Schemes.
- 2.5.2 The procedures and practices of the Valuation Joint Board will also be subject to external audit, in accordance with a plan to be agreed with appointed external.
- 2.5.3 Audit Plans encompassing the requirements of the external and internal auditors will be drawn up annually.
- 2.5.4 All Audit recommendations will be reported to the Joint Board and all progress against agreed actions will be reported to and monitored by the Management Team.
- 2.5.5 Performance will be managed, monitored and reported internally and externally. Our Reporting Framework provides details of various annual, quarterly, monthly, statutory, KPI and internal management reports which are regularly monitored. This Framework will be subject to continuous review in response to changing external requirements and management need. Specifically, the requirements of the Electoral Commission's new Performance Standards will be considered and implemented as appropriate.
- 2.5.6 Decisions of the Management Team and the Working Groups will be minuted and available for inspection. In accordance with the Publication Scheme/Guide to Information.
- 2.5.7 All papers presented to the Valuation Joint Board, which are not subject to an exclusion, will be published on the DAB VJB web site.

2.5.8 A Procurement Policy has been implemented which provides transparency and accountability in our procurement processes. In tandem with this, a Contracts List of all contracts with an annual value in excess of £10,000 is maintained and published. A further list of all contracts is maintained for internal management purposes.

2.6 BEST VALUE

2.6.1 Best Value is statutorily defined as 'continuous improvement in the authority's performance'. The Valuation Joint Board is committed to the principle of Continuous Improvement. In support of this, Performance will be planned, targeted and monitored. Key Performance Indicators for the Valuation functions are reported to the Government and other key stakeholders annually. In accordance with the Electoral Administration Act, a set of performance standards as defined by the Electoral Commission (EC) must be adhered to and a suite of performance statistics is submitted to both the Cabinet Office and the EC during and following the canvass each year.

2.6.2 Performance Indicators will be used for year-on-year comparisons as well as comparisons with other Assessors/EROs' offices, Local Authorities and other bodies.

2.6.3 In accordance with Section 13 of The Local Government in Scotland Act 2003, the performance of DAB VJB in relation to its functions will be reported to all stakeholders of the Valuation Joint Board, including staff, in an appropriate manner.

2.6.4 Stakeholder Consultations will be continually reviewed and improved with stakeholder requirements being taken account of in Service Planning. The current Customer Satisfaction procedure will remain under constant review.

2.6.5 A revised Customer Complaints Handling procedure, which is in line with the new Scottish Public Sector Ombudsman's Model Complaints Handling Procedure, has been approved by the Joint Board for implementation in April 2021. All comments/complaints will be considered by the Management Team for improvement action and reported as required by the procedure.

2.6.6 A relevant set of Customer Service Standards have been implemented, along with systems for the monitoring of, and reporting on, these.

2.7 EQUAL OPPORTUNITIES

2.7.1 The Valuation Joint Board is committed to equality in respect of all the protected characteristics, both in staffing and service provision. The Board's combined Equalities Scheme has been reviewed in light of the requirements of The Equalities Act 2010 and the Board will report on progress as required by the Act. Specifically, a report will be prepared every two years which will update on progress towards achieving our equalities outcomes as well as reporting on a variety of employment matters. New Outcomes will be established every 4 years, including at April 2021.

2.7.2 Personnel etc policies will be reviewed on a rolling basis to ensure compliance with all Equalities duties and commitments. Equality Impact Assessments are in use to examine the effect of any new or amended policies on relevant protected groups.

2.7.3 Reporting on all aspects of equalities is in place and will continue to be developed as detailed in the Joint Board's Reporting Strategy. Specifically, a report on how the Board mainstreams its Equalities actions, its progress towards achieving the stated 'Outcomes' and reporting pay gap information and will be published in the spring of 2021.

2.7.4 Staff will continue to be trained in all aspects of equalities both at induction and when policies or procedures are changed.

2.8 STAFFING AND PERSONNEL MATTERS

- 2.8.1 The Valuation Joint Board will continue to generally align its Personnel and other related policies, as appropriate, with those of West Dunbartonshire Council.
- 2.8.2 A new Performance, Training and Development Policy, which aims to ensure that adequate training is provided to all members of staff, has been approved by the Joint Board and will be rolled-out in the Spring of 2021. It provides a systematic approach to management that is based on assessing performance, appraising achievement and identifying ways to improve through training and development, at both an organisational and individual level. Staff will review their training needs with their managers on an annual basis.
- 2.8.3 Staffing reviews, normally including a staff consultation process, will be carried out annually, in a manner that integrates with Service and Budget Planning. In particular, staffing levels and structures will remain under review to help facilitate closing the projected budget gaps. A Workforce Plan will be developed/reviewed annually and effected during the following financial year.
- 2.8.4 To ensure that the Joint Board's personnel policies and procedures are kept up to date, regular contact will be maintained with West Dunbartonshire Council's Human Resources & Organisational Development (HR&OD) service.
- 2.8.5 In line with the current Health and Safety Policy, Risk Assessments covering all areas of function will be reviewed annually.
- 2.8.6 A Data Sharing Agreement will be agreed to cover the sharing of personal data between the Joint Board and WDC for HR&OD, Payroll, Pension and related activities.

2.9 FINANCE AND BUDGETING

- 2.9.1 The officers of the Valuation Joint Board will act in accordance with the relevant Financial Regulations, Scheme of Delegation and Standing Orders, which will be reviewed on a three-yearly basis or as circumstances demand.
- 2.9.2 In partnership with the Treasurer of the VJB, budgets and a Long Term Financial Strategy will be prepared annually and approved by the Joint Board. A detailed report on the make up of the budget will also be prepared for internal management use annually. The budget processes will take account of any grant funding which may be received from government.
- 2.9.3 A Procurement Policy which accords with statutory procurement rules and is aligned with that of West Dunbartonshire Council has been implemented, as has a process for authorisation of and payment for all purchases. These procedures also include electronic procurement and use of approved frameworks.
- 2.9.4 In conjunction with West Dunbartonshire Council, a procedure for dealing with all aspects of debtor accounts is in place. Reports detailing outstanding amounts and arrears are presented to the Management Team on a regular basis.
- 2.9.5 Adequate training in respect of all financial procedures will be provided to relevant staff.
- 2.9.6 Financial monitoring reports are prepared and verified on a monthly basis. These are used to identify variances from budget and any corrective actions to the Management Team on a monthly basis and to the Joint Board in accordance with its cycle of meetings.
- 2.9.7 Separate financial procedures and reporting mechanisms will be maintained in respect of the application and collection of Civil Penalties.

- 2.9.8 Year-end Accounts will continue to be prepared, audited and made available for public inspection.
- 2.9.9 Payroll checks are carried out monthly, in accordance with the Reporting Strategy, and reports presented to Senior Managers.
- 2.9.10 The current UK and Scottish Government Policies in relation to Public Sector expenditure are likely to establish the context for many of the operational decisions and changes which require to be made in the foreseeable future.

2.10 INFORMATION TECHNOLOGY

- 2.10.1 The procurement and maintenance of Information Technology assets, systems and services are carried out under the terms of a Service Level Agreement with West Dunbartonshire Council's ICT Department and in accordance with the Joint Board's Information Technology Strategy. Regular 'IS Liaison Meetings' will be held between VJB and WDC staff.
- 2.10.2 The assets of the VJB will be refreshed in accordance with the IT Strategy. In particular, it is intended that PCs be refreshed on a rolling 5-yearly basis. The telecoms infrastructure to both of our offices has recently been upgraded and the performance of the new connections will be monitored on an ongoing basis.
- 2.10.3 The Board's ICT security is largely founded upon the Board's systems being contained within the WDC network envelope and any changes to that may affect the Board.
- 2.10.4 DAB VJB adheres to the principles of Data Protection and reviews all Notifications to the Information Commissioner annually. In accordance with the requirements of the Data Protection Act (2018), a Data Protection Officer (DPO) has been appointed. Data Sharing Agreements are in place, or are being reviewed/developed, with relevant partners.
- 2.10.5 Systems to deal with Freedom of Information requests are in place and are reviewed annually in light of the ongoing demands of the request regime.
- 2.10.6 The Assessor's 'Progress' information technology system will continue to be developed to facilitate improvement and changing external requirements in respect of the non-domestic rating and council tax valuation functions. Such development will normally be completed by an 'in-house' programmer. Further, the system will be developed in line with the requirements of the SAA web portal.
- 2.10.7 Associated with the above, the 'Document Hub' and the SHEP system will continue to be developed in accordance with operational requirements. Operational requirements in respect of improved digitisation of valuation files and data will be reviewed and a possible modernisation projected specified during 2021/22.
- 2.10.8 The electoral registration function will be supported by the EROS system, supplied by Idox. The system will be developed to comply with legislative change, government policy and user group requirements.
- 2.10.9 Satellite systems to support primary functions and reporting requirements will continue to be maintained and developed as required
- 2.10.10 DAB VJB will commit resources to the Scottish Assessors Association's Assessors Portal project. The portal continues to provide a single point source of information on Assessor and ERO data across Scotland to the public and other stakeholders, as well as providing a facility for the dissemination of information within the Assessors community. Several of the

recommendations of, and actions arising from, the Barclay Review will be delivered through the portal.

- 2.10.11 The form and content of the DAB VJB Web Site will be reviewed on an on-going basis. In particular, the web site will continue to be used to publish information as required through our commitment to the Model Publication Scheme.
- 2.10.12 DAB VJB maintains an intranet site which is the repository for various internal policies, procedures and guidance documents. The storage and access to such documents is under review with consideration being given to the use of web and other approaches to making them available.
- 2.10.13 A secure shared directory structure is in place and is being further developed to fully support improved records management as identified in the Records Management Improvement Action Plan.

2.11 FREEDOM OF INFORMATION

- 2.11.1 A Freedom of Information Policy Statement has been approved by the Board and this will be reviewed regularly.
- 2.11.2 A commitment has been made to the Model Publication Scheme and a Guide to Information has been published and reviewed. Reviews of information to be published will take place on an on-going basis to include information that is subject to repeated requests.
- 2.11.3 Procedures to deal with requests for information are in place and are reviewed in light of the ongoing impact of the request for information regime.
- 2.11.4 The Valuation Joint Board recognises the importance of Codes of Practice issued under the terms of the Freedom of Information (Scotland) Act, and will review practices and procedures on publication of any such guidance. Cognisance is taken of the appeal decisions of the Information Commissioner and these will continue to be used to shape procedures where appropriate.

2.12 KEY PARTNERSHIPS

- 2.12.1 The support services provided by West Dunbartonshire Council are essential to the operations of DAB VJB. A Service Level Agreement governing the provision of these services was updated in March 2020. The services will continue to be managed by regular contact with relevant persons in each of the supporting resources and the SLA is scheduled to be revisited by February/March 2023.
- 2.12.2 Being the primary recipients of operational outputs (Valuation Rolls, Councils Tax Valuation Lists and Electoral Registers), DAB VJB recognises its constituent Councils as key stakeholders, and will consult with them in all areas relating to these matters.
- 2.12.3 The Joint Board will continue to commit resources to the workings of the Scottish Assessors Association (SAA). In this respect, it will participate in Plenary, Committee and Working Group meetings and fully engage in the exchange of information, ideas and knowledge provided by this Association.
- 2.12.4 Through the SAA, DAB VJB will maintain liaison with bodies such as the Scottish Government, Scotland Office, Valuation Office Agency (England and Wales), the Land & Property Services Agency (Northern Ireland), Tailte Éireann (the Eire Valuation Service), The Royal Institution of Chartered Surveyors, IRRV, The Scottish Business Ratepayers Group, the Scottish Ratepayers Forum, the Scottish Rating Surveyors Forum and the Elections Management Board.

- 2.12.5 Joint Board staff will continue to participate in the workings and proceedings of the Association of Electoral Administrators.
- 2.12.6 DAB VJB recognises the role of, and support provided by, The Electoral Commission in respect of Electoral Registration matters.
- 2.12.7 The Cabinet Office continues to be a significant stakeholder in terms of policy, direction and operations.
- 2.12.8 Staff are recognised both as key assets of the Valuation Joint Board and primary stakeholders, and consultations with staff and their representatives will continue on a regular basis.
- 2.12.9 Relationships with external suppliers of systems and services are subject to contract and/or Service Level Agreement and are managed through liaison with the relevant account manager or similar representative. In particular, Idox who supply the EROS electoral registration system under contract are also seen as development partners through the system development necessary for changing legislative requirements and in providing continuous service improvement.

2.13 RECORDS MANAGEMENT

- 2.13.1 The Public Records (Scotland) Act 2011 requires public bodies to implement proper records management procedures in accordance with the Act. A Records Management Plan was submitted for approval in September 2015 and was approved, with an Improvement Action Plan in 2016. The actions required to meet the terms of the action plan will continue to be effected and monitored.
- 2.13.2 The Joint Board will complete Process Update Reviews (PUR) on its progress in implementing the Improvement Action Plan as appropriate

2.14 MISCELLANEOUS

- 2.14.1 As stated above, and reported in more detail elsewhere, the Coronavirus outbreak continues to have direct and indirect effects on the operations of the Joint Board. An awareness of government restrictions and public health advice will be maintained and operations will reviewed constantly in light of these.
- 2.14.2 The Valuation Joint Board is committed to various initiatives, not covered above but, which have significant implications for Service Planning, priorities and actions. Initiatives such as responding to consultations tend to be of an ad-hoc nature and demand variable commitment.
- 2.14.3 DAB VJB is committed to the maintenance of the Corporate Address Gazetteers of its constituent Councils, and through these initiatives to the 'One Scotland Gazetteer' and use of National Unique Property Reference Numbers. To that end it will provide such assistance, information and data as it reasonably can. It will also continue to develop and utilise such interfaces as are necessary to support its own applications and the maintenance of the constituent authorities CAGs.
- 2.14.4 The Joint Board's various internal and external communications with stakeholders are identified in a Communications Strategy, which is scheduled for review during 2021.

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

ASSESSOR AND ELECTORAL REGISTRATION OFFICER

SERVICE PLAN 2021-2024

PART THREE
KEY ACTIVITIES AND OUTCOMES

Key To Business Objectives

The codes in the table below relate each Activity and Outcome contained in Part Three of the Service Plan to the relevant Business Objective(s) within the Joint Board's **Mission, Vision and Commitments** Statements.

Number	Business Objective
1	Compile the Valuation Roll
2	Compile the Council Tax Valuation List
3	Compile the Electoral Register
4	Maintain the Valuation Roll
5	Maintain the Council Tax Valuation List
6	Maintain the Electoral Register
	All of the above are underpinned by the aim of providing these services in a high quality, effective and responsive manner.
7	Listening and responding to Stakeholders needs
8	Valuing staff and providing them with opportunities to develop and contribute
9	Reacting innovatively to change
10	Treating all stakeholders in a fair, consistent manner and in accordance with equal opportunities requirements
11	Striving for continuous improvement in all aspects of service delivery
12	Ensuring that we are transparent, accessible and accountable to stakeholders
13	Pro-actively planning workloads and deploying resources
14	Using 'plain English'

3.1 THE VALUATION ROLL

3.1.1 Maintenance of the Valuation Roll

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Record all known development activities, including planning permissions and building control warrants granted, in accordance with the DAB VJB Guidance/ Clerical Instructions and within the agreed timescales.	1,4,10,11	Divisional Assessors/ Admin Supervisors	On receipt in accordance with schedules
(b)	Survey of all new, amended or demolished non-domestic properties in accordance with DAB VJB Survey Guidance.	1,4,10,11	Divisional Assessors	Continual basis
(c)	Valuation of above in accordance with the SAA approved Practice Notes, and with reference to relevant 'Narratives'	1,4,10,11	Divisional Assessors	Continual basis
(d)	Authorise all value changes as per DAB VJB Guidelines	1,4,10,11	Divisional Assessors/ Divisional Valuers	Continual basis
(e)	Amend the Valuation Roll by input to the Assessors 'Progress' computer system.	1,4,10,11	Admin Supervisors	Continual basis
(f)	Check and authorise all such amendments in accordance with DAB VJB procedures, making changes or referring back as appropriate.	1,4,10,11	Admin Supervisors	Weekly
(g)	Transfer all running roll changes to relevant billing authorities in accordance with annually agreed schedules.	1,4,10,11	Admin Supervisors	Weekly
(h)	Issue Valuation Notices to all interested parties as required by statute.	1,4,10,11,12,14	Admin Supervisors	Weekly
(i)	Update data at SAA Portal in accordance with agreed schedules	7,9,11,12	Systems Officers	Weekly
(j)	Complete the above in accordance within the annually reviewed targets relating to Key Performance Indicators	11,13	All staff	Continual basis
(k)	Compile and present Running Roll statistics, including time lag statistics, to Management Team in accordance with Reporting Framework	4,11,13	Admin Manager/ Divisional Assessors	Monthly
(l)	Issue Returns of Information requesting information on ownership, tenancy and occupation of the property along with information relating to physical alterations and rental details.	4,10,12,14	Admin Supervisors	Annually in June/July (as required)
(m)	Answer all ad-hoc enquiries from current, past and potential ratepayers in accordance with DAB VJB Working Practices.	4,7,10,12,14	All staff	Continual basis
(n)	Issue rental, and other, Assessor Information Notices in accordance with agreed schedules.	4, 10,13,14	Admin Officers	Various schedules
(o)	Complete year-end procedures for creation of refreshed Valuation Roll in accordance with Year-End Timetable.	1,4	Systems Officer/ Support Analyst	Annually, March/April
(p)	Complete reconciliation of Valuation Roll with billing department records	1,7,11,12,13	Admin Manager	Quarterly
(q)	Produce and circulate revised Valuation Rolls	1,4,7,10,11,12,14	PAO	Annually in May/June
(r)	Ingather all-Scotland connections data for IGTs	1,4,7,11,12,13	Assessor	Annually in April

3.1.2 2017 Revaluation Appeals

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Negotiate and settle appeals with ratepayers and their agents, with recourse where necessary, to the Local Valuation Appeal Committee, Lands Tribunal or Lands Valuation Appeal Court.	1,4,10,11,12	Divisional Assessors	Continuous (up to Dec 2021)
(b)	Liaise with VAC Secretaries re the citation of all outstanding Revaluation Appeals, in accordance with the statutory timetable	1,4,10,11,12	Divisional Assessors	Continuous (up to Dec 2021)
(c)	Prepare VAC, LT and/or LVAC cases including rental analysis, valuations, photographs, plans and other productions	1,4,10,11,12,14	Divisional Assessors	As required
(d)	Where appropriate, amend the Valuation Roll to reflect appeal settlements or VAC/LT/LVAC decisions in accordance with procedures as above.	1,4,10,11,12	Divisional Assessors /Admin Supervisors	Continuous
(e)	Check and authorise all such amendments in accordance with DAB VJB procedures, making changes or referring back as appropriate.	1,4,10,11,12	Admin Supervisors	Weekly
(f)	Where appropriate, issue Valuation Notices to reflect appeal settlements.	1,4,10,11,12,14	Admin Supervisors	Weekly
(g)	Compile and present Revaluation Appeal statistics to Management Team in accordance with Reporting Framework	11,13	Admin Manager	Monthly
(h)	Compile and present Revaluation Appeal statistics (RVAPP) to Scottish Government in accordance with requirement	7,11,12,13,16	Admin Manager	Quarterly

3.1.3 Running Roll Appeals

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Record appeals received arising from amendments made to the Valuation Roll or where mcc, statutory error etc are claimed.	4,10,13	Admin Supervisors	Continuous
(b)	Receive and process appeals received via SAA Web Portal	4,7,9,10,11,12,14	Admin Supervisors	Continuous
(c)	Maintain records of appeals including their status in relation to citation to appear at VAC, referral to Lands Tribunal etc.	4,10,13	Divisional Assessors	Continuous
(d)	Negotiate and settle appeals with ratepayers and their agents in accordance with statutory timetables and with recourse, where necessary, to the Local Valuation Appeal Committee, Lands Tribunal or Lands Valuation Appeal Court. Specifically, dispose of all COVID-related appeals.	4,10,11,12	Divisional Assessors	Continuous 31 December 2021
(e)	In Liaison with (Asst) Secretaries, cite and ensure disposal of all outstanding Running Roll Appeals in accordance with the statutory timetable appropriate to each appeal.	4,10,11,12	Divisional Assessors/ VAC Asst Secretaries	As scheduled
(f)	Prepare VAC cases including rental/cost analysis, valuations, photographs, plans and other productions	4,10,11,12	Divisional Assessors	As required
(g)	Produce 'on-the-day' VAC Lists and administer VAC Hearings	4,10,11,12,14	Divisional Assessors	As scheduled
(h)	Where appropriate, amend the Valuation Roll to reflect appeal settlements in accordance with procedures at 3.1.1 above.	4,10,11,12	Admin Supervisors	Continuous

(i)	Check and authorise all such amendments in accordance with DAB VJB procedures, making changes or referring back as appropriate.	4,10,11,12	Admin Supervisors	Weekly
(j)	Where appropriate, issue Valuation Notices to reflect appeal settlements.	4,10,11,12,14	Admin Supervisors	Weekly
(k)	Compile and present Running Roll Appeal statistics to Management Team in accordance with Reporting Framework	11	Admin Manager	Monthly

3.1.4 Valuation Appeal Committee Hearings

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Liaise with Valuation Appeal Panel (Asst) Secretaries and relevant venues to schedule VAC hearings.	4,10,11,12	Divisional Assessors	Annually/6 monthly as agreed with (Asst) Secretaries
(b)	In Liaison with (Asst) Secretaries, prepare VAC citation lists and issue citations for Hearing	4,10,11,12	Divisional Assessors/Clerical Supervisors	As per above schedules
(c)	Manage cited appeals in accordance with Appeal Regulations including exchange of necessary submissions and Notices	4,10,11,12	Divisional Assessors	As per above schedules
(d)	Prepare VAC cases including rental/cost analysis, valuations, photographs, plans and other productions	4,10,11,12	Divisional Assessors*	As required
(e)	Produce 'on-the-day' VAC Lists and administer VAC Hearings	4,10,11,12,14	Divisional Assessors*	As scheduled
(f)	Liaise with Counsel to schedule attendance at, and preparations for, VAC Hearings	4,10,12,13	Depute Assessor	As required
(g)	Process any changes arising from appeal settlements or decisions in accordance with processes described above.	4,10,13	Divisional Valuers/Clerical Supervisors	Ongoing
(h)	Consider VAC decisions and make arrangements for any case transcript, stated case, appeal or appeal responses.	4,10,13	Assessor/ Depute Assessor	As required
(i)	Consider any requests for referrals to Lands Tribunal and arrange for relevant responses	4,10,13	Assessor/ Depute Assessor	As required
(j)	Review above procedures in light of new proposals and appeals system and the transfer of VAC administration to the Tribunals Service	4,7,9,11,13	NDR Reform Working Group	April 2022

* Exceptionally, these tasks may be completed by the Assessor or Depute Assessor

3.1.5 Lands Tribunal Appeals

All 2005 and 2010 Revaluation cycle and a number of 2017 cycle appeals have been referred to the Lands Tribunal. The Assessor has no/little control over the timing or the procedures to be adopted in the disposal of these appeals.

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Maintain records of appeals including their status in relation to referral to Lands Tribunal etc.	1,4,10,13	Divisional Assessors	Continuous

(b)	Where possible, negotiate and settle appeals with ratepayers and their agents or await listing by Lands Tribunal and/or Lands Valuation Appeal Court.	1,4,10,11,12	Divisional Assessors	Continuous
(c)	Prepare LT and/or LVAC cases including rental analysis, valuations, photographs, plans and other productions	1,4,10,11,12,14	Divisional Assessors	As required
(d)	Provide SAA with information required to support LT preparations & Hearings	1,4,10,11,12,14	Assessor/ Depute Assessor/ Divisional Assessors	As Required
(e)	Attend LT Hearings and provide evidence	1,4,10,11,12,14	Assessor/ Depute Assessor/ Divisional Assessors	As Required
(f)	Where appropriate, amend the Valuation Roll to reflect appeal settlements or LT/LVAC decisions in accordance with procedures as with 3.1.1 above.	1,4,10,11,12	Admin Supervisors	Continuous
(g)	Check and authorise all such amendments in accordance with DAB VJB procedures, making changes or referring back as appropriate.	1,4,10,11,12	Admin Supervisors	Weekly
(h)	Where appropriate, issue Valuation Notices to reflect appeal settlements.	1,4,10,11,12,14	Admin Supervisors	Weekly
(i)	Compile and present Revaluation Appeal statistics to Management Team and Scottish Government in accordance with Reporting Framework	11,13	Admin Manager	Monthly

3.1.6 Revaluation 2023 – To include Gas Utilities

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Issue rental, and other, Assessor Information Notices	1,4,7,10,11,12,13,14	Admin Supervisors	Summer 2021 and as required
(b)	Manage returns of above in accordance with the DAB VJB procedures, guidance and instructions. (See also 3.1.7 below)	1,4,7,10,11,12,13,14	Admin Supervisors	On return
(c)	Analyse rentals of 'bulk class' subjects as agreed within established Working Groups and in accordance with SAA rental analysis guidance. Facilitate same, using Information Technology.	1,4,10,11,12,13	Divisional Assessors	To December 2021
(d)	Analyse local land sale information for use in contractor's valuations.	1,4,10,11,12,13	Divisional Assessors	Quarter 1, 2022
(e)	Draft Narratives and rates to be applied in valuations, where appropriate.	1,4,10,11,12,13,14	Divisional Assessors	To December 2021
(f)	Approve Narratives and rates to be applied in valuations, where appropriate		Assessor/Depute	To December 2021
(g)	Provide information as required to SAA Practice Note authors, working groups and Category Committees.	1,4,10,11,12,13	Divisional Assessors	To May 2022
(h)	Draft and present SAA Practice Notes for approval by Committees	1,4,10,11,12,13	SAA members	To May 2022
(i)	Make comment on and provide input to draft/proposed Practice Notes.	1,4,10,11,12,13,14	Divisional Assessors	To May 2022
(j)	Adopt and issue amended practice notes for use within DAB VJB (Make available through SAA on Web Portal)	1,4,7,10,11,12,13,14	Divisional Assessors	To May 2022
(k)	Value subjects for Revaluation purposes in accordance with local schemes of valuation, SAA Practice Notes and DAB targets for completion.	1,10,11,12,13	Divisional Assessors	October 2021 – October 2022
(l)	Authorise proposed Rateable Values (RVs)	1,10,11,12,13	Divisional Assessors	To October 2022

(m)	Input proposed RVs to Assessor's 'Progress' Valuation system	1,10,11,12,13	Admin Supervisors	To October 2022
(n)	Check and authorise all such amendments in accordance with DAB VJB procedures, making changes or referring back as appropriate.	1,4,10,11, 12, 13	Admin Supervisors	Weekly
(o)	Export proposed RVs (including valuation data where appropriate) to Assessors portal	1,4,10,11	Systems Officer	To be confirmed
(p)	Transfer all changes to relevant billing authorities.	1,4,10,11	Admin Supervisors	15 March 2023 or by agreement
(q)	Issue Valuation Notices to all interested parties as required by statute.	1,4,10,11,12,14	Admin Supervisors	TBC – but plan for Autumn 2022 (drafts) and March 2023 or
(r)	Prepare and circulate Revaluation Rolls as required	1,4,10,11,12,13,14	Admin Supervisors	April 2023
(s)	Receive, process and dispose of Revaluation 2023 appeals as per 3.1.2 above	1,4,10,11,12,13,14	Various	April 2023 and thereafter
(t)	Review use of Progress and other valuation systems	1,4,7,8,9,11,13	Valuation Working Group	Ongoing
(u)	Develop mechanism for displaying Rental Base Lists for bulk category subjects at the SAA portal	1,7,8,9,10,11,12,13	Programmer/Analyst	Autumn 2022
(v)	Tests systems and make live	1,4,7,8,9,11,13	Valuation Working Group/ Programmer/Analyst	To March 2023

3.1.7 Civil Penalty Notices

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Issue rental, and other, Assessor Information Notices as required	1,4,7,10,11,12,13,14	Admin Supervisors	As required
(b)	Manage returns of above in accordance with the DAB VJB procedures/clerical Instructions.	1,4,7,10,11,12,13,14	Admin Supervisors	On return
(c)	Consider non-returns for issue of Civil Penalty Notices and issue as appropriate	1,4,9,10,12,13	Assessor/Divisional Assessors	As required
(d)	Receive and record appeals submitted against imposition of Civil Penalty Notices	1,4,9,10,12,13	Divisional Assessors	As required
(e)	Consider remission of penalties and advise appellants where relevant	1,4,9,10,12,13	Assessor/Divisional Assessors	As required
(f)	Refer appeals to VAC where appropriate and provide notice to appellants as required by statute	1,4,9,10,12,13	Assessor/Divisional Assessors	As required
(g)	Prepare and present VAC cases	1,4,9,10,12,13	Divisional Assessors	As required
(h)	Effect any decision made by VAC	1,4	Divisional Assessors	As required

3.1.8 Public Parks

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Ingather information on occupation, tenure and charges at and within public parks from relevant Councils/Trusts/Authorities	1,9,10,12,13	Divisional Assessors	Ongoing to Summer 2021
(b)	Survey such parks, parts of parks and buildings as may be required to make entries in the 2023 Revaluation Roll	1,9,10,12,13	Divisional Assessors	To summer 2022
(c)	Value such subject in accordance with 3.1.6 above	1,9,10,12,13	Divisional Assessors	To autumn 2022 (draft) and March 2023.
(d)	Maintain Valuation Roll for such parks, parts of parks and buildings as are entered in the Roll in accordance with 3.1.1 above	4,9,10,12,13	Divisional Assessors	From April 2023
(e)	Dispose of proposals and appeals for such parks, parts of parks and buildings as are entered in the Roll in accordance with 3.1.2 to 3.1.4 above	4,9,10,12,13	Divisional Assessors	From April 2023

3.1.9 Gas Utility Valuations

The Revaluation process for these subjects follows similar procedures to 3.1.6 above, with an added emphasis on liaison with the VOA.

3.1.10 NDR Reform Act – Secondary Legislation

We will remain reactive to Scottish Government timetables and activities. The following is based on policy intention but is yet to be confirmed.

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review (by mail-out) all Self-Catering Units within the Valuation Roll against new qualifying criteria	4,7,9,10,13	Divisional Assessors	Q1 2023 and annually
(b)	Delete non-qualifying subjects from valuation roll and enter into Council Tax Valuation List	4,7,9,10,13	Divisional Assessors	Q1 2022 and annually
(c)	Apply new criteria to consideration of all new entries	4,7,9,10,13	Divisional Assessors	Immediately once legislated

3.1.11 Transfer of VAC to Scottish Tribunals Service

Any involvement is likely to be of a reactive nature.

3.2 THE COUNCIL TAX VALUATION LIST

3.2.1 Maintenance of the Council Tax Lists

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Record all known development activities, including planning permissions and building control warrants granted, in accordance with DAB VJB Guidance/Clerical Instructions and within the agreed timescales.	2,5,10,11	Divisional Assessors/ Admin Supervisors	On receipt in accordance with schedules
(b)	Survey of all new or demolished domestic properties in accordance with DAB VJB Survey Guidance.	2,5,10,11	Divisional Assessors	Continuous
(c)	Valuation and banding of above in accordance with the statutory valuation assumptions and DAB VJB procedures.	2,5,10,11	Divisional Assessors	Continuous
(d)	Amend the Valuation List by input to the Assessors 'Live' computer system.	2,5,10,11	Divisional Assessors	Continuous
(e)	Check and authorise all such amendments in accordance with DAB VJB procedures, making changes or referring back as appropriate.	2,5,10,11	Admin Supervisors	Weekly
(f)	Transfer all changes to relevant billing authorities in accordance with annually agreed schedules.	2,5,7,10,11	Admin Supervisors	Weekly
(g)	Issue Banding Notices to all interested parties as required by statute.	2,5,10,11,12,14	Admin Supervisors	Weekly
(h)	Complete the above in accordance within the annually reviewed targets relating to Key Performance Indicators.	11	All staff	Continuous
(i)	Compile and present Council Tax change statistics to Management Team in accordance with Reporting Framework	11	Admin Manager	Monthly
(j)	Update data at SAA Portal in accordance with agreed schedules	5,7,9,10,11,12,14	Systems Officers	Weekly
(k)	Answer all ad-hoc enquiries from current, past and potential council taxpayers in accordance with the DAB VJB Working Practices.	5,7,10,12,14	All staff	Continuous
(l)	Complete year-end procedures for creation of refreshed Council Tax Lists in accordance with annually prepared Year-End Timetables	5,7,10,11,	Systems Officer/ Support Analyst	Annually, March/April
(m)	Complete reconciliation of Council Tax Lists with billing department records	1,7,11,12,13	PAO	Quarterly
(n)	Produce and circulate revised Council Tax Lists	1,4,7,10,11,12,14	PAO	Annually in May/June

3.2.2 Amendments to Bands following Alteration and Subsequent Sale

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Receive and record all the sales of all domestic properties in Dunbartonshire, Argyll and Bute (Including such sections of Glasgow and Stirlingshire Registers as are required) and check for matches with development records.	2,5,10,11,12	Admin Supervisors	On receipt of notification
(b)	Where appropriate, survey amended properties.	2,5,10,11,12	Divisional Assessors	Ongoing
(c)	Value and band the above in accordance with the statutory valuation assumptions and DAB VJB procedures.	2,5,10,11,12	Divisional Assessors	Ongoing
(d)	Amend the Valuation List by input to the Assessors 'Live' computer system.	2,5,10,11,12	Divisional Assessors	Ongoing

(e)	Check and authorise all such amendments in accordance with DAB VJB procedures, making changes or referring back as appropriate.	2,5,10,11,12	Admin Supervisors	Weekly
(f)	Transfer all changes to relevant billing authorities in accordance with annually agreed schedules.	2,5,7,10,11,12	Admin Supervisors	Weekly
(g)	Issue Banding Notices and covering letters to all interested parties as required by statute.	2,5,10,11,12,14	Admin Supervisors	Weekly

3.2.3 Proposals and Appeals

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Record proposals received in respect of entries in the Council Tax List, including those received via the SAA web portal, and monitor their status through appeals to VAC or Court of Session.	5,10,11,12	Admin Supervisors Divisional Assessors	On receipt Ongoing
(b)	Negotiate and settle proposals/appeals with council taxpayers and their agents, including defence, where appropriate, to Valuation Appeal Committee or Court of Session.	5,10,11,12	Divisional Assessors	Ongoing
(c)	Facilitate the settlement of appeals by scheduling of VAC Hearings on an annually agreed basis.	5,10,11,12	Divisional Assessors	Ongoing
(d)	Prepare VAC cases including sales analysis, valuations, photographs, plans and other productions, including written submissions where appropriate.	5,10,11,12	Divisional Assessors	As required
(e)	Produce 'on-the-day' VAC Lists and administer VAC Hearings	5,10,11,12	Divisional Assessors	As scheduled
(f)	Where appropriate, amend the Valuation List to reflect appeal settlements in accordance with procedures as above.	5,10,11,12	Divisional Assessors	Ongoing
(g)	Where appropriate, issue Banding Notices to reflect settlement of proposals and appeals.	5,10,11,12,14	Admin Supervisors	Weekly
(h)	All of the above to be completed in accordance with the DAB VJB procedures	5,11	All staff	Continuous
(i)	Compile and present Council Tax Proposals and Appeal statistics to Management Team in accordance with Reporting Framework	2,5,11	Admin Manager	Monthly

3.2.4 Council Tax Revaluation

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Survey current altered domestic properties, including any backlogs.	1,10,11	Divisional Assessors	Ongoing.
(b)	Amend valuations and, where appropriate, create 'potential' bands for amended subjects within the Assessor's 'Live' system.	1,5,10,11,13	Divisional Assessors	Ongoing
(c)	Integrate this process into regular recurring maintenance cycles.	1,5,10,11,13	Divisional Assessors	Ongoing

3.3 THE ELECTORAL REGISTER

3.3.1 Annual Register of Electors

For the purposes of this Service Plan it has been assumed that the publication of new registers will be 'by 1st December' based on an annual canvass which extends from July– November. The following also assumes that the 2021 *et seq* canvasses will follow a similar format to that completed in 2020 but there is now freedom to adopt different approaches and, if adopted, these should be included in future Service Plan updates.

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review canvass procedures, data match processes, door-to-door canvass, and telephone/Internet/SMS facility and create new canvass plan	3,7,9,10,11,12,13	ERO/PAO	April - July
(b)	Consider 1 year extension of existing contract for printing and mailing canvass forms.	3,9,10,11,12,13,14	ERO/PAO	Early 2022
(c)	Invite tenders for printing and issuing canvass forms.	3,9,10,11,12,13,14	ERO/PAO/WDC Procurement Team	Late 2022/Early 2023 (Assumes above extension is exercised)
(d)	Consider tenders and award contract for above.	3,9,10,11,12,13,14	ERO/PAO	April 2023
(e)	Confirm the facilities and requirements of the electronic canvass provider	3,9,10,11,12,13,14	PAO	Annually in April
(f)	Obtain potential 'attainer' and young voter information from education authorities and populate EROS as appropriate	3,6,9,10,11,12,13,14	Admin Supervisors	Quarterly
(c)	Ensure receipt of Local Data to be used for local data matching	3,6,7,9,10,11,13	Admin Supervisors	Annually in May
(g)	Clear down ITR 'chase completed' potential electors	3,6,9,11,13	Admin Manager	Annually in June
(h)	Set recent additions threshold to 90 days and effect any other advance settings in EROS as are required.	3,6,9,11,13	PAO/Admin Manager	Annually in June
(i)	Prepare and upload file of properties to be subject to national data matching by agreement with CO	3,6,7,9,11,13	PAO/Admin Manager	Annually in July
(j)	Receive match report and upload to EROS	3,6,9,11,13	Admin Manager	Annually in July
(k)	Complete Local Data Matching, including empty property data, against red matches	3,6,8,9,11,13	Admin Supervisors	Annually in July
(l)	Use red matches as second piece of evidence to remove electors where 1 piece of evidence is already held	3,6,8,9,11,13	Admin Supervisors	Annually in July
(m)	Prepare and upload files required for creation of relevant 'canvass forms' as agreed with Print & Mail suppliers	3,6,7,9	Admin Manager	Annually in July
(n)	Issue route 1 and route 2 forms and, where appropriate, reminders to all households in accordance with canvass plan. Make relevant enquiries at Route 3 properties.	3,9,10,11,12,13,14	PAO/Admin Manager /Admin Supervisors	August–October
(o)	Check all initial (route 2) non-returns to Council Tax and other data sources and discount empty properties from further enquiry	3,9,10,11,13	Admin Supervisors	Prior to door-to-door canvass
(p)	Recruit door-to-door canvassers and order resources	3,8,9,10,13	PAO	July/ August
(q)	Revise canvasser guidance materials and training	3,6,7,8,9,10,11,13,14	Admin Manager	July/August

(r)	Train door-to-door canvassers, and provide resources	3,8,10,11,13	Admin Manager /Admin Supervisors	Annually, September
(s)	Complete door-to-door canvass in accordance with canvass plan.	3,7,9,10,11,13	PAO/Admin Manager /Admin Supervisors	Annually, September – October
(t)	Collect and collate canvass returns, including door-to-door returns	3,7,9,10,11,13	PAO/Admin Manager /Admin Supervisors	August – November
(u)	Scan and reference canvass returns.	3,9,10,11,13	Admin Supervisors	August – November
(v)	Receive returns electronically from telephone/internet/SMS service returns	3,7,9,10,11,13	Admin Supervisors	August – November
(x)	Process changes, flags etc., including opt-outs, in EROS system and follow-up enquiries, absent vote applications etc. Issue ITRs as appropriate	3,9,10,11,13	Admin Supervisors	August – November
(y)	Provide Senior Managers with canvass progress reports, including electronic service returns	3,9,11	Admin Manager	Weekly during canvass
(z)	Produce and publish 'Full/Electoral' and 'Edited/Open' Registers, in accordance with statutory timetables.	3,7,9,10,12,14	PAO/Admin Manager	By 1 December
(aa)	Timeous provision of Registers to appropriate bodies and places, including places of public display, in accordance with statute and EC Performance Requirements	3,7,9,10,12,14	Admin Supervisors	5 days after publication December
(bb)	Answer all ad-hoc enquiries from current, past and potential electors in accordance with DAB VJB Working Practices.	3,7,10,12,14	All relevant staff	Continuous
(cc)	Maintain a record of sale and supply of registers in accordance with auditor requirements	7,10,12	Admin Supervisors	Continuous
(dd)	Production of Electoral statistics to NRS in line with statutory requirement	7,11	Admin Manager	Annually, December
(ee)	Provision of performance statistics to Electoral Commission and Cabinet Office	7,9,11,12,13	PAO/Admin Manager	TBC
(ff)	Maintain address Data Standards in EROS database	3,6,7,9,10,11,12,13	PAO	Ongoing

3.3.2 Maintenance of Register of Electors

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Interrogate various data sources including Council Tax systems, Housing records etc, to identify potential change	6, 7,10,11,12,13,14	Admin Supervisors	As required
(b)	Issue ITRs and, where appropriate, discretionary HEFs, 'Application to Vote by Post' and 'Review' forms/letters timeously to all parties requesting such, and as required from checks of change information received from council and other sources.	6, 7,10,11,12,13,14	Admin Supervisors	As required
(c)	Issue Reminders to non-responses from the above	6, 7,10,11,12,13,14	Admin Supervisors	As required
(d)	Arrange for door-to-door canvass for non-responses to (c) above	6, 7,10,11,12,13,14	Admin Supervisors	Normally in February/March
(e)	Record returns of these and receive applications via Government Digital Service	6, 7,10,11,12,13	Admin Supervisors	As required/daily
(f)	Maintain a list of Applications.	6, 10,12,13	Admin Supervisors	As required

(g)	With reference to the Integrity Checking staff guidance notes, process 'determined' changes via EROS system as above.	6,10,12	Admin Supervisors	Monthly, Jan – November. As per timetable
(h)	Issue, receive returns and process all Absent Voter Forms	6,7,10,12,14	Admin Supervisors	As required
(i)	Timeous production of monthly 'Lists of Alterations' and 'Notices of Alteration' to the Register of Electors.	6,10,11,12,14	Admin Supervisors	Monthly, Jan –Nov As per timetable
(j)	Republish the Open Register.	6,10,11,12,14	Admin Supervisors	Monthly, as per timetable
(k)	Timeous supply of changes to appropriate persons and bodies in format of choice.	7,9,10,11,12,14	Admin Supervisors	Monthly, Jan – Nov. As per timetable
(l)	Compile and present monthly update statistics to Management Team in accordance with Reporting Framework	11,13	Admin Manager	Monthly
(m)	Answer all ad-hoc enquiries for supply of Electoral Registers	7,9,10,11,12,14	Admin Supervisors	As requested
(n)	Answer all ad-hoc queries in line with DAB VJB working practices	7,9,10,11,12,14	All relevant staff	Continuous
(o)	Triennial enquiry to proxy voters in line with statutory regulations	6,10,11,12,13	Admin Supervisors	Annually, Jan-Feb
(p)	Liaise with Nursing Homes etc re applications to register and for absent votes.	6,7,10,11,12,13	Admin Supervisors	Regularly
(q)	Issue and process Absent Voter forms, including signature waiver requests, in accordance with staff guidance and above timetables.	3,6,7,9,10,11,12	Admin Supervisors	Ongoing
(r)	Review Participation Strategy/Activities	3,6,7,10,11,12,13,14	PAO	Annually prior to canvass
(s)	Issue such forms, take part in such initiatives etc as are included in annual Participation Strategy.	3,6,7,9,10,11,12	All staff	As required
(t)	Receive and process applications for anonymous registrations in accordance with staff guidance notes.	3,6,7,9,10,11,12	Admin Supervisors	Continuous

3.3.3 Elections/Electoral Events – For each Election, individual timetables will be agreed with ROs and other interested parties. Regard will be had to formal Directions and advice from Elections Management Board and Electoral Commission.

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	In the event of an election, elections or referenda, produce an Election Register or 'Polling List' and special lists of electors such as Absent Voters (Postal and Proxy Voter) lists, to include Personal identifiers, and issue letters in accordance with statute and by agreement with Returning Officers. Specifically: <ul style="list-style-type: none"> Finalise Election Registers and complete other procedures in respect of SPE Commence planning for Local Government elections 	3,7,9,10,11,12	ERO/PAO/Admin Manager ERO/PAO/Admin Manager ERO/PAO/Admin Manager	As per election timetable To May 2021 ~Dec 2021 to May 2022
(b)	Liaise with Returning Officers regarding Polling Places/Schemes and apply changes to EROS system where appropriate	7,9,11,12,	PAO/Admin Manager/Supervisors	As required

(c)	Provision of data to allow the printing of Poll Cards etc, including testing of procedures and data exports.	3,7,9,10,11,12	PAO/Admin Manager /Admin Supervisors	As per election timetable
(d)	Provide split/polling station registers suitably marked with Absent Voters to relevant Returning Officers.	3,7,9,10,11,12	PAO/Admin Manager /Admin Supervisors	As per election timetable
(e)	Supply of election register and absent voters' lists to candidates and election agents in line with the statutory regulations, and to maintain a record of same.	3,7,9,10,11,12	Admin Supervisors	As per election timetable
(f)	Check quality of Signature and Date of Birth data for Absent Voters in advance of electoral event.	3,7,9,10,11,12	Admin Supervisors	As per election timetable
(g)	Provide advice service to Returning Officers staff on day of poll.	7,10,12,13,14	PAO/Admin Manager /Admin Supervisors	Day of Poll
(h)	Process emergency proxy applications and correct clerical errors and advise ROs by agreed mechanism	7,10,12,13,14	PAO/Admin Manager /Admin Supervisors	Day of Poll
(i)	Facilitate electronic access to Personal Identifier data for integrity checking of Absent Votes	3,6,7,9,10,11,12,13	ERO/PAO	As per election timetable
(j)	Provide back-up to provision of Personal Identifier data	3,6,7,9,10,11,12,13	ERO/PAO	As per election timetable
(k)	Receive report of Absent Votes which failed due to PI inconsistencies from ROs	6,7,9,10,12,13,14	Admin Supervisors	ASAP following electoral event
(l)	Issue relevant letters and/or forms to 'failed' Absent Voters	6,7,9,10,12,13,14	Admin Supervisors	By agreement following electoral events
(m)	Receive returns from (k) above and process as per normal procedures.	6,7,9,10,12,13,14	Admin Supervisors	ASAP following electoral event
(n)	Ensure that Caveats are renewed	3,6,13	ERO	March annually

3.3.4/3.3.5 Absent Voters – Collection/Refresh of Personal Identifiers

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Issue and receive Postal and Proxy voting applications and check for completeness in accordance with VJB guidance notes and integrity checking procedures.	6,7,9,10,11,12,13,14	Admin Supervisors	Ongoing
(b)	Batch, scan, process and verify properly completed returned forms	6, 7,9,10,11,12,13,14	Admin Supervisors	Ongoing
(c)	Escalate queries and signature waiver applications in accordance with VJB guidance notes	6, 7,9,10,11,12,13,14	Admin Supervisors	Ongoing
(d)	Confirm acceptability of signature waiver applications by such means as are necessary and process	6, 7,9,10,11,12,13,14	PAO/Admin Man/ Admin Supervisors	Ongoing
(e)	Re-issue forms or make enquiries for incomplete applications	6, 7,9,10,11,12,13,14	Admin Supervisors	Ongoing
(f)	Issue confirmations and/or rejection letters as required	6, 7,9,10,11,12,13,14	Admin Supervisors	Ongoing
(g)	5-yearly refresh of personal identifiers as required by statute	6, 7,9,10,11,12,13,14	Admin Supervisors	Annually in January
(h)	Provide Electoral Commission with Absent Voter Statistics	7,9,10,11,12,13	Admin Manager	Annually
(i)	Refresh 'failed' AV Personal identifiers as per 3.3.3 above	6,10,12,13,14	Admin Supervisors	As above

3.3.6 Boundary Changes

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Provide assistance and advice to Boundary Commission and constituent authorities to inform the re-drafting and legislative processes.	6,7,9,10,12,13	PAO/ Admin Manager	As required
(b)	Adjustments to Register to accord with new ward or constituency boundaries as required by any boundary review or voting system. Specifically: <ul style="list-style-type: none"> Effect the review of the local government ward boundaries for island wards in Argyll & Bute Implement the outcomes of the 2023 review of UK Parliamentary constituencies 	3,6,7,9,11,13	PAO/ Admin Manager PAO/ Admin Manager PAO/ Admin Manager	For May 2022 (preferably at publication in Dec 2021) After June 2023
(c)	Assisting Returning Officers by allocating streets to Polling Districts to be used in the event of an election	3,6,7,9,10,11	PAO/ Admin Manager	As required

3.4 CORPORATE GOVERNANCE

3.4.1 The Joint Board

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Councils to nominate representatives to the Valuation Joint Board	7,9,10,12,13	Constituent Councils	By June 2022
(b)	New Valuation Joint Board to meet and appoint Convenor and Vice Convenor	7,9,10,12,13	Joint Board/Clerk	June 2022
(c)	Valuation Joint Board to consider meeting cycles and Committee memberships	7,9,10,12,13	Joint Board/Clerk	June 2022
(d)	Assessor to provide an 'Introduction to the duties and functions of the VJB' presentation.	7,9,10,12,13,14	Assessor	TBC with Board members
(e)	Members to be advised of duty to act in accordance with Code of Conduct for Councillors	10,12	Constituent Councils/ Assessor	May/June 2022

3.4.2 Valuation Joint Board Meetings

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Agree timetable for Valuation Joint Board Meetings which incorporates meeting to receive and approve the audited financial statements before their final certification and submission to the Accounts Commission	7,12,13	Assessor/Board/ Clerk to DAB VJB	Provisionally in June, September and February/March, annually
(b)	Agree timetable for pre-Agenda meetings, if required	7,12,13	Convenor/Assessor	If required
(c)	Nominate Report authors for VJB Meetings	13	Assessor	As required
(d)	Prepare Board Reports for VJB Meeting	8,12,13,14	Relevant Officers of VJB and WDC	As agreed above

(e)	Publish Board papers to the DABVJB web site and make available at offices for public inspection	7,8,10,11,12,14	Depute Assessor/ Clerk to Board	In advance of meetings
(f)	Attend Agenda Meetings of VJB, if required	7,8,12	Assessor	As agreed above
(g)	Attend meetings of VJB	7,8,12	Assessor/Report Authors	As agreed above

3.4.3 Probity and Propriety

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Liaise with Treasurer to the Valuation Joint Board to review Financial Regulations and present to Board for approval (Most recently revised in September 2019)	7,12	Assessor	3-yearly. Sept 2022 or as required
(b)	Liaise with Clerk to the Valuation Joint Board to review Standing Orders and present to Board for approval (Most recently revised in September 2019) Specifically, review for any requirement to accommodate remote/virtual meetings	7,12	Assessor Assessor/Clerk	3-yearly. Feb 2022 or as required June 2021
(c)	Liaise with Clerk to the Valuation Joint Board review Schemes of Delegation and present to Board for approval (Most recently revised in March 2020)	7,12	Assessor	3-yearly, March 2023 or as required
(d)	Review Codes of Conduct for officers of the Valuation Joint Board. (Last amended March 2019 but reviewed annually)	7,12,14	Assessor	March 2021 and annually
(e)	Prepare and review internal procedural guides to ensure adherence to Schemes of Delegation, Financial Regulations, Standing Orders and Codes of Conduct	7,12,14	Assessor	Following approval of above and as required
(f)	Check RICS membership of professional staff	7,10,12	Depute	Annually in May

3.4.4 Service Plans

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Prepare and Review 3-year strategic Service Plan (Current Plan 2021/24)	1-6,7,9,11,12,13,14	Assessor	Update annually in March/April with full review in April 2024.
(b)	Prepare and Review Annual Service Plan/Calendar	1-6,7,9,11,12,13,14	Assessor	Revise for April, annually
(c)	Seek Joint Board approval of Service Plans	1-6,7,9,11,12,13,14	Assessor	Annually in June
(d)	Review progress against Annual Service Calendar	1-6,7,9,11,12,13,14	Management Team	At each regular meeting

3.4.5/3.4.6 Corporate Governance, Counter Fraud, Corruption and Business Irregularities

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review Corporate Governance Statement	12	Assessor	September annually

(b)	Review Counter Fraud and Corruption Policy (March 2019)	12	Assessor	March 2022 and 3-yearly
(c)	Review Business Irregularities Procedures (September 2018)	12	Assessor	September 2021 and 3-yearly
(d)	Review and adapt West Dunbartonshire Policies to meet DAB VJB requirements	7,8,12,14	Management Team	As received/required
(e)	Implement and review DAB VJB Policies and Procedures to meet changes in legislation and good working practices	7,8,9,12,13,14	Management Team	As required
(f)	Carry out Code of Corporate Governance self-assessment, identify actions and implement these.	7,8,9,12,13,14	Management Team	Self-assessment annually in autumn
(g)	Complete actions arising from annual Code of Corporate Governance self-assessment action plan	7,8,9,12,13,14	Management Team	Various schedules – see Action Plan

3.4.7 Strategic Management

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Strategy and Policy to be developed, implemented and reviewed by Management Team at regular, minuted meetings	1-6,7,9,11,12,13,14	Management Team	6-8 weekly
(b)	Review Vision and Mission statements and strategic objectives	7,9,10,11,12,13,14	Management Team	Annually in March
(c)	Communicate Vision, Mission and strategic objectives to all staff by means of team briefings, written bullet notes and Minutes of meetings	7,9,10,11,12,13,14	Management Team	As required
(d)	Assess progress in relation to objectives	1-6,7,11,13	Management Team	6-8 weekly
(e)	Provide direction and remit, receive reports and consider outcomes of working groups.	1-6,7,11,13	Management Team	6-8 weekly
(f)	Review progress in relation to Audit Actions, Risk Actions, Financial Expenditure and Annual Service Plan/Calendar	1-6,7,11,13	Management Team	6-8 weekly
(g)	Receive Budget Monitoring Reports, consider variations and effect any required actions	1-6,7,11,13	Management Team	6-8 weekly

3.4.8 Performance Management, Planning & Reporting

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Consider and agree Performance Management Targets, Planning and Reporting in line with Best Value principles and SAA considerations	1-6,7,10,11,12	Management Team	Annually in April
(b)	Establish annual KPI targets for DAB VJB	1,2,4,5,7,9,10,11,13	Management Team	Annually in April
(c)	Establish annual KPI targets for individual teams	1,2,4,5,7,9,10,11,13	Divisional Assessors	Annually in April
(d)	Plan performance to ensure compliance with Best Value and achievement of targets	1-6,11,13	All Managers	Continually
(e)	Review Reporting Framework including the suite of performance reports relevant to key activities	1-6,11,13	Assessor and Management Team	Continuously reviewed
(f)	Produce DAB VJB performance reports for consideration by Management Team	7,10,11,12,14	Various/Admin Manager	Monthly or as per framework

(g)	Produce and publish Public Performance Reports	7,10,11,12,14	Depute Assessor	Annually in June
(h)	Report performance to Scottish Government through SAA Governance Committee	7,11,12	Depute Assessor	Annually in June
(i)	Review compliance with new EC Performance Standards and update practices and supporting documentation. (New regime not yet fully confirmed)	3,6,7,9,11,12	ERO/PAO	Annually in advance of the canvass
(j)	Produce Electoral Performance statistics for submission to Electoral Commission and Cabinet Office	3,6,7,9,11,12	ERO/PAO	Annually, during and at end of canvass
(k)	Present all performance submissions/publications to Joint Board for approval	1-6,7,9,11,12,13	Assessor/Depute Assessor	As required
(l)	Present KPI targets to Joint Board for approval	1,2,4,5,7,9,11,12,13	Assessor/Depute Assessor	Annually – Normally in June
(m)	Present all Performance submissions/publications to public in Annual Report	1-6,7,9,11,12,13	Assessor	Annually in May
(n)	Collate and submit newly implemented statistics for SAA Annual Report	7,9,10,11,12,14	Assessor/ERO	April and annually

Note: The EC and the CO are constantly reviewing their performance and reporting requirements.

3.4.9 Internal Working Groups

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Meet to ensure compliance with Health and Safety law and the DAB VJB Health and Safety Policy	7,8,9,,11,13	Health and Safety Committees	Quarterly or as required
(b)	Report all Health and Safety matters to Management Team	7,12,13	Health and Safety Committees	As per MTM cycle
(c)	Communicate all Health and Safety issues and actions to staff	13,14	Health and Safety Committees	Quarterly or as required
(d)	Develop, implement and review all processes and procedures in relation to Council Tax and Non-Domestic Rating Valuation	1,2,4,5,7,8,9,10,11,12,13	Valuation Working Group	As required
(e)	Develop, implement and review all processes and procedures in relation to Electoral Registration and clerical/administrative support of the valuation functions	1-6,7,8,9,10,11,12,13	Administration Working Group	Bi-monthly or as required
(f)	Develop and review Progress and EROS systems and related procedures	1-6,7,8,9,10,11,12,13	Valuation /Admin Working Groups	As above
(g)	Maintain and develop ICT systems in line with VJB ICT Strategy	1-6,7,8,9,10,11,12,13	IT Team	Bi-monthly or as required
(h)	Continue to plan for and deliver NDR Reform including the 2023 Revaluation and appeal reform	1,3,7,8,9,11,12,13	NDR Reform Project Team	As required
(i)	Review memberships of working groups	1-6,7,8,11,13	Management Team	As required

3.4.10 Personnel etc Policies and Procedures

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review and adapt relevant West Dunbartonshire Policies to meet DAB VJB requirements	7,8,10,14	Management Team	As required
(b)	Consider new/revised West Dunbartonshire Policies and procedures for adoption/adaptation in DAB VJB	7,8,10,14	Management Team	On receipt
(c)	Present new and amended Policies to the Joint Board for approval	7,8,10,14	Assessor	Per Joint Board meeting cycle
(d)	Provide such training as is required to support Policies	7,8,10,14	Management Team	Before/immediately after approval
(e)	Communicate all approved DAB VJB Policies and procedures to staff via Team Briefings and written bullet points.	7,8,10,14	Management Team	Immediately following approval
(f)	Make Policies and Procedures available on DABVJB web site or a shared drive	7,8,10,14	Management Team/ Systems Officer	Immediately following approval
(g)	Check driving licences, insurances and MOTs	7,8,10,13	Secretaries	In accordance with Policy

3.4.11 Internal and External Audit

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Present Annual Accounts for external audit	12	Treasurer to VJB	Annually in May
(b)	Agree audit plan with External Auditors	11,12,13	Assessor	Annually in Jan/Feb
(c)	Agree audit plan with Internal Auditors	11,12,13	Assessor	Annually
(d)	Co-operate with internal and external auditors in completion of audit investigations	7,11,12,13	All Managers	As per audit plans
(e)	Consider WDC Corporate Audits for actions required by DAB VJB	7,9,11,12	Assessor	As required
(f)	Add agreed audit actions to Collated Audit Actions List and report progress to Management Team	11,12,13	Assessor	As required. Report to MT 6-8 weekly
(g)	Co-ordinate implementation of actions arising from audit recommendations	9,11,13	Management Team	As required

3.4.12 Risk Management

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review Risk Management Strategy (Current version 2018) and Procedures	1-6,9,11,12,13	Management Team	June 2021 and 3-yearly
(b)	Review Board and Operational Risk Registers in accordance with the methodology contained in Strategy	1-6,9,11,12,13	Assessor	Annually in February
(c)	Implement/Amend Risk Action Plan	1-6,9,11,12,13	Assessor	Annually in February
(d)	Monitor progress against Action Plan	11,13	Management Team	6-8 weekly

(e)	Review Business Continuity/Disaster Recovery Plan Given the ongoing server changes and the planned check of EROS disaster recovery – this review will be completed by August in 2021	1-6,12,13	Depute Assessor	Annually May August 2021
(f)	Liaise with WDC Legal advisors to review all insurances.	1-6,8,11,13	Assessor/ Depute Assessor	Annually in June
(g)	Review Electoral Risk Registers/Action Plans for canvass, rolling registration and elections	3,6,11,12,13	PAO/ERO	Annually
(h)	Review ICT systems Risk Registers/Action Plans	1-6,11,12,13	Depute Assessor	Annually
(i)	Review and monitor progress against COVID Risk Action Plan	1-6, 7,8,9,13	Management Team	6-8 weekly

3.5 ACCOUNTABILITY

3.5.1 Annual Accounts

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Process, authorise and pass all Invoices to Creditors and Debtors sections, WDC Finance	9,12	Depute Assessor/PAO	Weekly on a Thursday and as required
(b)	Pass Internal Charges to Creditors section, WDC Finance	9,12	Depute Assessor/PAO	As required*
(c)	Pass Accruals Forms (Including annual leave balances) to Creditors section, WDC Finance	9,12	Depute Assessor/PAO	Annually*
(d)	Pass Manual Journals to Creditors section, WDC Finance	9,12	Depute Assessor/PAO	Monthly
(e)	All Revenue Accounts to be finalised	12	Treasurer/ WDC Finance	Annually, May*
(f)	Consolidation of Abstract Accounts and completion of Financial Statements for Annual Report	12	Treasurer/ WDC Finance	Annually, May*
(g)	Draft the Management Commentary in line with Board guidance and Audit Scotland's Good Practice Note on Management Commentaries	7,9,12,14	Assessor	Annually, May*
(h)	Annual Report Produced (to include the above Management Commentary)	7,9,10,12,14	Treasurer/ WDC Finance	Annually in May
(i)	First Public Inspection	12	Treasurer/ WDC Finance	Annually, July/August
(j)	Final Audit Reports to be received	12	Treasurer/ WDC Finance	Annually, September
(k)	Joint Board (or Finance Sub-Committee) meeting to receive and approve the audited financial statements before their final certification and submission to the Accounts Commission	7,12	Board/Clerk/ Treasurer	Annually, normally September
(l)	Submission of Annual Report and Accounts to Audit Commission	7,9,10,12,14	Assessor and ERO	Annually, September

(m)	Final Public Inspection (including appropriate advertisement)	12	Treasurer/ WDC Finance	Annually
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* Note: The precise timetables for these are in accordance with the West Dunbartonshire Council 'Closure of Accounts Year End Procedures and Timetables' guidance notes, and will vary from year to year.

3.5.2 External Audit

The timetabling of, and resource allocation to, External Audits are outwith the direct control of the Assessor and are subject to annual agreement. Annual Audit Plans are, however, generally agreed in January/February and the audit fieldwork extends from then until a draft report is provided for comment in August/September.

3.5.3/3.5.4 Audit Plan/Audit Recommendations (see also 3.4.11 above)

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Identify priorities for audit including areas of DAB VJB management concern and internal audit priorities.	1-6,7,10,11,12,13	Assessor	By agreement with Auditors
(b)	Develop and implement an Audit Plan taking account of both internal and external auditors	1-6,7,10,11,12,13	Assessor	By agreement with Auditors
(c)	Co-operate with internal and external auditors in completion of audit investigations	7,12	Managers	As audit plan
(d)	Co-ordinate actions arising from audit recommendations	1-6,7,10,11,12,13,14	Management Team	As required
(e)	Provide Joint Board with all Audit Reports and seek approval of Action Plans	1-6,7,10,11,12,13	Assessor	See cycle of Board meetings

3.5.5 Performance Management, Monitoring and Reporting

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review suite of performance reports contained in existing Reporting Framework	1-6,7,9,11,13	Assessor/ Management Team	Continually
(b)	Collate established suite of Key Performance Indicators for valuation functions	7,11	Depute Assessor	Annually, April
(c)	Report above KPIs to Scottish Government (via Scottish Assessors Association)	7,11,12	Depute Assessor	Annually, normally May
(d)	Produce and publish Public Performance Reports	7,11,12	Depute Assessor	Annually in May
(e)	Collate and submit relevant suite of statistics for inclusion in SAA Annual Report		Depute Assessor	Annually in May
(f)	Produce and return CIPFA Rating Review Budget figures to West Dunbartonshire Council	7	Divisional Assessors	Annually in April
(g)	Produce and report annual change in Appeal Statistics (RVAPP) to Scottish Government	7,11,12	Admin Manager	Quarterly
(h)	Collate and submit Electoral Registration statistics (Form RPF 29) to National Records of Scotland	7,11,12	Admin Manager	Annually, December (or on publication of Register)
(i)	Produce and return COSLA Joint Staffing Watch Survey	7,8,11,12	Admin Manager	Quarterly: April, July, October and January

(j)	Collate and submit suite of KPIs and in-house performance statistics to Management Team	11,12,13	As per Reporting Framework	Monthly
(k)	Ad hoc reports	7,11,12,13	Various	As requested.
(l)	Prepare Management commentary/Annual Report for publication and presentation to Joint Board	7,11,12,14	Assessor	Annually in May
(m)	Report progress against Collated Audit Action Plan to Management Team	1-6,11,12,13	Assessor	Quarterly
(n)	Preview forthcoming tasks and report progress against Service Plans to Management Team	1-6,11,12,13	Assessor/ Management Team	6-8 weekly
(o)	Review compliance with Electoral Commission performance standards and compile/submit quantitative statistics (Note that the details of roll out and application of the new performance Standard have not yet been confirmed)	3,6,7,9,10,11,12,13	ERO/PAO	Before, during and after canvass as required
(p)	Provide further information and take part in any follow-up verification work undertaken by Electoral Commission	3,6,7,9,10,11,12,13	ERO/PAO	Annually or as required

3.5.6 Management Team Meetings

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Produce Briefing Notes for Team Briefings	7,8,10,11,13,14	Assessor	Immediately following MTMs
(b)	Produce draft minutes of MTMs for consideration by Management Team	8,12,14	Management Team members, by rota	ASAP following meetings
(c)	Approve minutes of previous Management Team meetings	8,12,14	Management Team	6-8 weekly
(d)	Post approved MTM minutes to shared drive (previously intranet)	7,8,9,12,14	Systems Officer	6-8 weekly
(e)	Review schedule, location, format of and attendance at MTMs	7,8,9,11,13	Management Team	Continuously
(f)	Produce draft Working Group minutes for consideration by Group members	8,12,14	Working Group members, by rota	ASAP following meetings
(g)	Approve minutes of previous Working Group meetings	8,12,14	Working Groups	6-8 weekly
(h)	Post approved Working Group minutes to shared drive	7,8,9,12,14	Systems Officer	6-8 weekly
(i)	Present Working Group Minutes to Management Team for consideration	7,8,9,12,14	Working Groups	6-8 weekly
(j)	Review schedule, location, format of and attendance at Working Groups	7,8,9,11,13	Working Groups/ Management Team	Continuously

3.5.7 Valuation Joint Board Meetings

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Publish Board papers to the DABVJB web site and make available at offices for public inspection	7,8,10,11,12,14	Depute Assessor/ Clerk to Board	In advance of meetings
(b)	Advertise Board meetings (when held in public) and availability of Board meeting papers	7,8,10,11,12,14	Assessor	In advance of meetings

(c)	Publish Minutes of Joint Board Meetings	7,8,12	Depute Assessor	On approval
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3.5.8 Procurement

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Ensure all procurement is carried out in accordance with new Policy	9,10,11,12,13	Assessor	Ongoing
(b)	Consider 1 year extension of existing contract for printing and mailing canvass forms.	3,9,10,11,12,13,14	PAO	Early 2022
(c)	Invite tenders for printing and issuing canvass forms.	3,9,10,11,12,13,14	PAO	Late 2022/Early 2023 (Assumes extension is exercised)
(d)	Consider tenders and award contract for above.	3,9,10,11,12,13,14	ERO/PAO	April 2023
(e)	Liaise with WDC regarding procurement of insurance policies	9,10,11,12,13	Assessor	Annually in July/ August
(f)	Update Contracts Published and Management Contracts Lists	9,10,11,12,13	Assessor/Secretaries	As renewed/awarded

3.6 BEST VALUE

3.6.1 Performance Monitoring and Measurement

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	For generalities of suite of performance measurement, including KPIs, see 3.5.5 above and Reporting Framework	1-6,7,11,12,13	Various	Various
(b)	Implement revised Performance, Training and Development Policy to support Performance Management	7,8,9,11,13	Assessor/ Management Team	After May 2021

3.6.2 Trends and Comparisons

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	General Comparisons with other Assessors and EROs Specifically, include comparisons in Management Commentary	9,11,12,13	Management Team Assessor	Continuous Annually in May
(b)	Trends updated and comparisons made.	9,11,12,13	Assessor/ Depute Assessor	Immediately following SAA circulation of KPIs
(c)	Internal trends and comparisons	9,11,12,13	Management Team, Internal Working Groups	Monthly, in accordance with provision of stats.

3.6.3 Public Performance Reporting

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Compile Public Performance Reports	7,9,10,11,12,14	Depute Assessor (Assessor)	Annually, after collation of KPIs
(b)	Submit PPRs to Joint Board	7,9,10,11,12,14	Assessor	First meeting after collation (usually June)
(c)	Publish PPRs to DAB VJB Web site	7,9,10,11,12,14	Depute Assessor	Annually, after collation of KPIs
(d)	Submit KPIs to Scottish Assessors' Association and through that body to the Scottish Government	7,11,12	Depute Assessor	Annually, as requested
(e)	Provide KPIs and PPRs to staff	7,8,9,10,11,12,14	Depute Assessor	Annually, in June
(f)	Review format and content of PPRs	7,9,10,11,12,14	Assessor, Depute Assessor	Annually prior to compilation

3.6.4 Stakeholder Consultation

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Revise Public Performance Reports to encourage stakeholder feedback	7,9,10,11,12,14	Assessor, Depute	To concur with publications
(b)	Review Customer Satisfaction procedures	7,9,10,11,12,14	Management Team	Continual
(c)	Prepare Customer Satisfaction reports for Management Team	7,11,12,13	Depute Assessor	Twice-yearly, Annually
(d)	Further develop Web Site to encourage interaction, particularly in respect of interactive forms	1-6,7,9,10,11,12,14	Depute, Systems Officer	Ongoing
(e)	Meet on regular basis with staff representative(s)	7,8	Assessor/Depute	As appropriate
(f)	Present suggestions from Staff Suggestions boxes to Management Team	7,8,9,11,13	Assessor	6-8 weekly
(g)	Complete a Staff Satisfaction Survey including report of actions to MTM	7,8,10,11,13,14	Assessor	Annually, in June/July
(h)	Complete door-to-door Canvasser feedback survey	3,7,8,9,10,11,12,13	PAO	Annually, following canvass
(i)	Hold scheduled and ad-hoc meetings with range of stakeholders	7,9,10,11,12	Various	See later
(j)	Consider stakeholder requirements received by SAA from Scottish Government, Scottish Ratepayers Forum and Scottish Business Rating Group etc	7,9,10,11,12	Management Team	See schedules of meetings
(k)	Consider stakeholder requirements received by SAA Portal from User Group meetings	7,9,10,11,12	Assessor	As received
(l)	Consider stakeholder requirements received directly from service users via SAA Portal	7,9,10,11,12	Assessor	As received

3.6.5 Customer Comments and Complaints

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Implement revised Complaints Handling Procedures	1-6,7,9,10,11,12,13,14	Management Team/ Depute Assessor	1 April 2021
(b)	Monitor the operation of the above	1-6,7,9,10,11,12,13,14	Management Team/ Depute Assessor	From 1 April 2021
(c)	Prepare Customer Comment and Complaints reports for Management Team	1-6,7,9,10,11,12,13,14	Depute Assessor	6-8 weekly
(d)	Take actions to deal with any learning points arising from Customer Comment and Complaints responses	1-6,7,9,10,11,12,13,14	Management Team	As required
(e)	Publish 'Lessons Learned' and other actions taken arising from Comments and Complaints	7,9,11,12,13	Depute Assessor	Quarterly
(f)	Report Customer Comment and Complaint outcomes to Joint Board and Ombudsman	7,9,10,12,14	Assessor/Depute	Annually: June (Board) and April (SPSO)

3.6.6 Customer Service Standards

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Maintain and review relevant procedures, processes and systems (mail logging) including staff training in accordance with agreed standards	1-6,7,10,11,12,13	Management Team	Ongoing
(b)	Report performance in relation to mail responses against Customer Service Standards to Management Team	1-6,7,9,10,11,12,13,14	Depute Assessor	Twice-yearly

3.7 EQUAL OPPORTUNITIES

3.7.1 Encouraging Equal Opportunities and Ensuring Compliance

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Provide multi-language assistance on regularly used documents	7,10,11,12	PAO	As required
(b)	Provide regularly used documents in variable formats	7,10,11,12	PAO	As required
(c)	Subscribe to Language line facilities	7,9,10,11,12	PAO	Annually
(d)	Ensure compliance with accessibility requirements for all buildings	7,9,10,11,12,13	Management Team	Continuous
(e)	Consider accessibility in web design	7,9,10,11,12	Depute Assessor	Ongoing
(f)	Complete staff Equalities/Protected characteristics Survey	7,9,10,11,12	Depute Assessor	Annually, Jan/Feb
(g)	Produce and publish statutory Equality Reports including how Equality actions are mainstreamed, progress against stated 'Outcomes' and gender gap information. Specifically, establish new Equability Outcomes	7,9,10,11,12	Depute Assessor	April 2021 and every 2 years

3.7.2 Policy Review

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review Single Equality Scheme	7,8,10,11,12,14	Depute	December 2021 and 3-yearly
(b)	Complete Equality Impact Assessments for all new policies and procedures	7,8,9,10,11,12	Management Team	As required
(c)	Review Equality Targets/Goals/Outcomes	7,8,9,10,11,12	Management Team	April 2021 and annually
(d)	Ensure that all Policies are compliant with principles of Equality Act 2010	7,8,9,10,11,12,13,14	Management Team	As implemented or revised
(e)	Ensure that pay grades and scales are compliant with equalities requirements through proper evaluation of all new/amended posts	7,8,10,11,12,14	Management Team	As required

3.7.3 Equalities Reporting

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Maintain Staff Profile to record protected characteristics	8,9,10,12	Depute	Ongoing
(b)	Equalities Reporting in relation to Recruitment	8,9,10,11,12	Depute	Annually
(c)	Equalities Reporting in relation to Training, Promotion, Grievances, Disciplinary Action etc.	8,9,10,11,12	Depute	Annually
(d)	Include summaries of Equalities Reports in Public Performance Reports	8,9,10,11,12,14	Depute	Annually in June
(e)	Include summaries of Equalities Reports in Management Commentary of Annual Reports	8,9,10,11,12,14	Assessor	Annually in May
(f)	Report Equalities statistics to Management Team and to public	8,11	Depute	Annually – March
(g)	Report/Publish progress against 'stated 'Outcomes', mainstreaming of equalities actions and gender pay-gap information	8,11	Depute	April 2021 and every 2 years

3.7.4 Promotion and Training

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Train/Brief staff in relation to Equalities duties and Outcomes	8,10,11,13,14	Assessor/Depute	At induction and annually in accordance with Core Training reqts
(b)	Include aspects of Equality in all Induction Procedures	8,10,11,13,14	Depute, all Managers	As required
(c)	Language Line training, including refresher training, to be completed on-line	8,10,11,12,14	All staff	Annually as required
(d)	Provide Accessibility training to web designers/managers	8,9,10,11,12,14	Depute	As required

(e)	Review Equal Opportunities training requirements at Performance, Training and Development reviews	8,9,10,11,13	Relevant managers	Annually, timing TBC
(f)	Attend relevant Conferences and Learning opportunities	7,8,9,10,11,12,13	Management Team	As required
(g)	Management Team to complete on-line training in Impact Assessment Procedures.		Management Team	April 2021

3.8 STAFFING AND PERSONNEL MATTERS

3.8.1 Development and Review of Personnel Policies

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review existing WDC Personnel Policies for adoption and adaptation to VJB's specific requirements.	8,10,11,14	Assessor	Ongoing
(b)	Consult with staff representatives during development of above	8,10,11,14	Assessor	As required
(c)	Present new or revised Policies to Joint Board for approval	8,10,12	Assessor	As required
(d)	Review all policies	7,8,10,11,14	Management Team	As required
(e)	Review Health and Safety Policy	7,8,10,11,14	H & S Committees	Annually in October.
(f)	Liaise with HR&OD Business Partner re news, forthcoming policies and changes	8,10,11,14	Assessor/ Depute Assessor	Quarterly/To be confirmed
(g)	Review options for Home/Blended working and develop Policy and procedures as appropriate	1-6,7,8,9,11,13	Assessor/ Management team	During 2021

3.8.2 Performance, Training and Development Policy

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Implement revised Performance, Training and Development Policy to support Performance Management	7,8,9,11,13	Assessor/ Management Team	May 2021
(b)	Agree training and development needs of all staff at Performance Training and Development review meeting	1-6,7,8,10,11,13	Managers, all staff	May/June 2021 and April/May annually
(c)	Identify relevant courses and resources and provide training as identified above, in accordance with the VJB objectives and within budget	1-6,8,10,11,13	Depute	Continually
(d)	Maintain record of training delivery	8,10,13	Depute	Continually
(e)	Ensure training event appraisals are completed and collated	7,8,11,13	Depute/All managers	Continually
(f)	Revise budget provision for training	7,8,10,11,12,13	Assessor	Annually, in January/February
(g)	Review Performance, Training and Development policy	7,8,10,11,13,14	Assessor/Depute	Annually following meetings
(h)	Provide training for trainees/graduate surveyors that meet RICS requirements	1,2,4,5,7,8,10,11,13	Depute, Divisional Assessors	Continually
(i)	Provide training for Technicians via College of Estate Management or similar	1,2,4,5,7,8,10,11,13	Depute	As required
(j)	Provide training for relevant staff towards AEA qualifications	3,6, 7,8,10,11,13	Depute ERO/PAO	As required

(k)	Provide training in preparation for new tasks, new systems, legislative and operational changes	1-6, 7,8,9,10,11,13	Various	As required
(l)	Complete Core training modules, including Language Line refreshers	7,8,9,10,11,13	All Staff	Annually
(m)	Provide Equalities training (see 3.7.4(a) above)	7,8,9,10,11,13	Various	As required
(n)	Provide Induction training	7,8,9,10,11,13,14	Various	As required
(o)	Provide Health and Safety training	7,8,9,10,11,13,14	H & S Committees	As required

3.8.3 Staffing Review

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Issue, collect and analyse staff questionnaires (The practice of carrying this out annually will be kept under review)	7,8,10,11,13,14	Assessor	Annually, in June/July
(b)	Follow up questionnaire results/outcomes where appropriate	7,8,10,11,13,14	Assessor	Annually, in July
(c)	Report outcomes to Management Team and agree actions	7,8,10,11,13,14	Assessor	Annually, in September
(d)	Consider budgetary implications of agreed actions	7,8,10,11,12,13,14	Management Team	Annually in November/December
(e)	Report outcomes and actions to staff	7,8,10,11,13,14	Management Team	Annually in autumn
(f)	Refer staff suggestions to Management Team	7,8,10,11,13,14	Assessor, Depute	6-8 weekly
(g)	Review staffing at retirements, resignations and as budget pressures require	9,11,12,13	Management Team	Continually
(h)	Review staffing in light of changing external factors (see Workforce Plan below)	7,9,11,12,13	Management Team	Continually
(i)	Recruit to fill vacant post(s)	1,2,4,5,8,13	Management Team	As required
(j)	Effect actions, including recruitment and training in line with Workforce Plan	1-6,7,8,11,13	Management Team	Various timetables
(k)	With respect to the above and specific to 2021/22:- Recruit a Valuer to replace retiring staff Review requirement to fill ½ post resulting from Clerical Assistant retirement	1-6,7,8,11,13	Management Team ERO/PAO	TBC Following election/ canvass
(l)	Review internal and external drivers for change and draft annual Workforce Plan (to align with annual budget setting process)	1-6,7,8,11,13,14	Assessor & ERO	Annually in January/February
(m)	Review staff complement in WDC's HR system (add new and remove obsolete and unfunded posts)	7,9,13	Depute Assessor	April and October or as required

3.8.4 Liaison with West Dunbartonshire Council

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Regular meetings with WDC HR&OD staff to review current issues and policy development	7,8,10	Assessor/Depute	As mutually convenient
(b)	Ad-hoc meetings with WDC personnel staff to review current issues and policy development	7,8,10	Assessor/Depute/ PAO	Continual –As required

(c)	Receive, consider, and relay (where appropriate), all relevant WDC HR&OD Bulletins as appropriate.	7,8,9,10	Assessor	Following receipt
(d)	Implement above through team briefings and training events	7,8,10,11	Managers	As required
(e)	Receive Workforce Updates from WDC and consider application to Joint Board	7,8,13,14	Management Team	Weekly or as supplied

3.8.5 Health and Safety Policy

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review of Health and Safety Policy	7,8,11,13,14	Depute/ H&S Committees	Annually in October
(b)	Hold Health and Safety Committee meetings	7,8,11,13	H&S Committee Chairs	Quarterly or as required
(c)	Revise H&S Risk Assessments	7,8,11,13,14	Health and Safety Committees	Annually in October or as required
(d)	Approve and Implement revised Risk Assessments/Actions.	7,8,11,13,14	Management Team	Annually in October

3.8.6 HR&OD Data Sharing Agreement

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Liaise with WDC Legal Service to draft and agree a suitable DSA covering the sharing of personal data between the Joint Board and WDC for HR&OD, Payroll, Pension and related activities	7,8,12	Assessor	Ongoing*
(b)	Implement and manage DSA HR&OD, Payroll, Pension and related activities	7,8,12	Assessor	On approval of DSA

***Note:** This is wholly dependent on resource that WDC can apply to the process.

3.9 FINANCE AND BUDGETING

3.9.1 Financial Regulations and Standing Orders

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Liaise with Treasurer to the Valuation Joint Board to review Financial Regulations and present to Board for approval (Most recently revised in September 2019)	7,12	Assessor	3-yearly. Sept 2022 or as required
(b)	Liaise with Clerk to the Valuation Joint Board to review Standing Orders and present to Board for approval (Most recently revised in September 2019) Specifically, review for any requirement to accommodate remote/virtual meetings	7,12	Assessor Assessor/Clerk	3-yearly. Sept 2022 or as required June 2021
(c)	Review procedural guidance to staff to reflect changes to Financial Regulations	12,14	Assessor	At reviews and as required

3.9.2 Budget Preparation

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review probable out-turn along with operational, staffing, training and all other requirements	8,9,11,12,13	Assessor/Depute/PAO	Annually December - February
(b)	Prepare and agree provisional Revenue Budget Bid with Treasurer/WDC Accountants	8,9,11,12,13	Assessor/Depute/PAO	Annually December - February
(c)	Present draft proposals to Joint Board's Funding Working, if/as required, and effect such changes to the estimates as are agreed	8,9,11,12,13	Assessor	As required (suggest December)
(d)	Prepare and agree provisional Capital Budget Bid with Treasurer/WDC Accountants	8,9,11,12,13	Assessor/Depute	Annually December - February
(e)	Seek approval for proposed budgets from Valuation Joint Board	1,2,3,4,5,6,8,9,,11,13	Treasurer/Assessor	Annually – February/March
(f)	Prepare detailed report on make-up of Revenue Budget	8,9,11,12,13,14	Assessor	Annually, February/March

3.9.3 Financial Procedures

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review procedures for Ordering, Invoicing and Payment, and advise relevant staff	8,11,12,13	Assessor	Annually
(b)	Review Financial Procedures to take account of and changes to Financial Regulations	8,11,12,13	Assessor	As required
(c)	Review List of Approved Signatories	12	Assessor	Annually or at any change of signatories
(d)	Review database which supports Ordering and Invoicing procedures	7,8,11,12,13	All users	Continually
(e)	Ensure that all instances of procurement comply with Procurement Procedures	9,10,11,12,13	Assessor	Ongoing

3.9.4 Financial Procedures – Debtor Accounts

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review procedures and staff guidance for debtors procedures	7,8,11,12,13,14	Depute	As required
(b)	Train relevant staff in debtors procedure	7,8,11,12,13,14	Depute/PAO	As required
(c)	Prepare 'Debtors Report' from Agresso system and provide to Management Team as per Reporting Framework	7,8,11,12	PAO	Monthly

3.9.5 Training

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Identify any training requirements arising from 3.9 at Training and Development meeting	7,8,11,12,13	Relevant managers	Annually, February

(b)	Identify any training requirements resulting from changes to procedures or personnel	7,8,9,11,12,13	Assessor/ Depute	As required
(c)	Provide, arrange or facilitate training and instruction as identified above.	7,8,11,12,13,14	Assessor/ Depute	As required
(d)	Arrange training in use of Agresso system for the purpose of imposing and ingathering Civil Penalties (see 3.9.7 below)	1,4,7,8,9,10,11,13	Assessor	Spring 2021

3.9.6 Financial Monitoring Reports

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Receive, check and consider monitoring reports from WDC Finance Department against locally maintained Expenditure database	11,12,13	PAO/ Secretaries	Monthly
(b)	Prepare Financial Monitoring Reports, including expenditure to date, reasons for variance, and proposed actions for Management Team	11,12,13	Assessor/PAO	Monthly
(c)	Consider and implement any actions required arising from monthly reports	9, 11,12,13	Management Team	Monthly and at MTMs
(d)	Prepare Financial Monitoring Reports, including probable out-turn and reasons for variance, for Valuation Joint Board	11,12,13	Treasurer/Assessor	See VJB meeting schedule
(e)	Prepare 'Debtors Report' from Aggresso system and provide to Management Team as per Reporting Framework	11,12,13	PAO	Monthly

3.9.7 Application and Collection of Civil Penalties

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Ensure implement of procedures for the collection and receipting of Civil Penalties	1,4,7,8,9,12,13	Assessor	April 2021
(b)	Facilitate delivery of Agresso training to support the implementation of Civil Penalties	1,4,7,8,9,12,13	Assessor	April 2021
(c)	Issue Civil Penalties in accordance with the NDR (Scotland) Act 2020	1,4,7,8,9,12,13	Divisional Assessors/ Secretaries	From April 2021
(d)	Report on Civil Penalties issued, appealed and collected to Scottish Government	7,9,10,12	Assessor	TBC - quarterly
(e)	Report on Civil Penalty moneys collected (net of cost of collection) to Scottish Consolidated Fund	7,9,10,12	Assessor	TBC - annually

3.9.8 Annual Accounts

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Complete procedures as at 3.5.1 above, and contained in WDC Abstract of Accounts guidance notes	7,11,12,13	Depute/PAO/ Secretaries	Annually, April-May
(b)	Liaise with Treasurer/WDC Accountants in preparation of Annual Accounts	7,11,12,13	Assessor	Annually, April-May
(c)	Prepare provisional Annual Accounts for year	7,11,12,13	Treasurer	Annually, May
(d)	Submit Annual Accounts, including Management Commentary, to Auditors	7,11,12,13	Treasurer	Annually, June

(e)	Include Management Commentary in draft Accounts and present to Valuation Joint Board	7,11,12,13,14	Assessor	Annually, June
(f)	Consider External Audit Report	7,11,12,13	Treasurer/Assessor	Annually, September
(g)	Implement any Actions from External Audit of Accounts	7,11,12,13	Treasurer/Assessor	As required by Action Plan
(h)	Joint Board (or Finance Sub-Committee) meeting to receive and approve the audited financial statements before their final certification and submission to the Accounts Commission	7,12	Board/Clerk/ Treasurer	Annually, normally September
(i)	Present Final Accounts and External Audit Report, including any Action Plan, to Valuation Joint Board	7,11,12,13	Treasurer/Assessor	Annually, at first full meeting following submission to AC

3.9.9 Payroll Checks

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Complete checks and report to Senior Managers.	7,11,12,13	Admin Manager	Monthly
(b)	Raise any queries arising from payroll checks with WDC Payroll service and trigger any repayment or other corrective actions	7,11,12,13	Admin Manager/ Management Team	Monthly

3.9.10 Public Sector Expenditure

The projected budget gaps will need to be addressed and closed and this may involve a further sweep for voluntary early retirements/redundancies. A watching brief will be required on a year-to-year basis and budget plans changed as required.

3.10 INFORMATION TECHNOLOGY

3.10.1 Business Systems Support

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Attend ICT Liaison meetings with West Dunbartonshire Council	7,8,9,11,13	Depute Assessor, Systems Officers	Quarterly or as scheduled
(b)	Liaise with WDC IS Helpdesk	7,8,9,11,13	Systems Officers	Continually
(c)	Liaise with WDC regarding ICT Asset Register	7,8,9,11,12,13	Systems Officers	Annually and on hardware renewal
(d)	Review of ICT Strategy	1-6,7,8,9,11,12,13	Depute Assessor	Annually or at significant changes
(e)	Liaise with WDC ICT to get estimated costs of any procurement proposals	1-6,7,8,9,11,12,13	Depute Assessor/ Systems Officers	As required – to align with budget /estimate preparations
(f)	Initiate procurement using appropriate procedures (as per the approved Procurement Procedures)	1-6,7,8,9,11,12,13	Depute Assessor/ Systems Officers	As required

(g)	Liaise with WDC regarding any specific projects where their input is required and a charge might apply	7,8,9,11,12,13	Depute Assessor/ Systems Officers	As required
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3.10.2 ICT Asset Management

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review PCs, lap-tops and other hardware which are faulty, obsolete, impeding performance or due (in accordance with the IT Strategy) for replacement	1-6,11,12,13	Systems Officers	Annually, autumn
(b)	Investigate options for procurement, costs of replacement etc, via WDC ICT	11,12,13	Systems Officers	Annually, autumn
(c)	Consider operational requirements, costs etc and prioritise purchase plan for following year	1-6,11,12,13	Depute Assessor	Annually, January/February
(d)	Complete Capital Budget Bid and Submit to Joint Board at budget planning meeting	1-6,11,12,13	Assessor, Depute	Annually, February/ March
(e)	Procure items and install in accordance with timetables to be agreed with WDC ICT.	1-6,11,12,13	Depute	As scheduled
(f)	Monitor and review performance of fixed line communications to both offices	1-6,11,12,13	Depute Assessor/ Systems Officer	Continual
(g)	Specify revised requirement and potentially procure and install new flexi-time system including new server	7,9,11,12,13	Depute Assessor	During 2021
(h)	Procure, install and migrate Assessors system/data to new Unix Server	1,2,4,5,9,11,13	Depute Assessor	Autumn 2021 provisionally
(i)	Specify requirement, procure and install hard and software to facilitate remote survey data capture	1,2,4,5,7,8,9,11,13	Depute Assessor	Q1 2022 provisionally
(j)	Review requirement for and, where necessary, procure and install Applications Server	1-6,9,11,13	Depute Assessor	During 2022/23
(k)	Replace/Upgrade 'Smoothwall' Firewall Protection and Router in Campbeltown office	1-6,9,11,13	Depute Assessor	During 2022/23

3.10.3 Security

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Ensure smooth and secure transfer from PSN to internet data exchanges between EMS and Government Digital Service.	3,6,7,8,9,11,13	Depute	After May Election

3.10.4 Data Protection

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review Data Protection Notification to Information Commissioner	10,12	Depute	Annually
(b)	Review/Design Forms to comply with Data Protection Requirements	7,9,10,14	Various	As required
(c)	Review Data Processor Agreements	12,13	Assessor/ERO	As required
(d)	Implement or Review Data Sharing Agreements	1-6,7,9,10	Assessor/ERO	As required

(f)	Implement DSA with WDC for HR&OD/Payroll services	1-6,7,9,10,11,12,14	Various	See above re dependency
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3.10.5 Freedom of Information

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review functionality of Freedom of Information logging system	7,8,9,11,12,13	Depute	January 2022 and every 2 years
(b)	Prepare reports on requests, refusals etc to Management Team	7,9,11,12,13	Depute	Annually in January
(c)	Prepare reports and submit to Information Commissioner	7,9,11,12,13	Depute	Quarterly

3.10.6/3.10.7 Assessors 'Progress' System

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Maintain System to receive and utilise outputs from Corporate Address Gazetteers	7,8,9,11,13	IT Team/Valuation Staff	Ongoing
(b)	Maintain System to provide BS7666 compliant outputs to billing systems of constituent Councils	7,8,9,11,13	As above	Low priority
(c)	Maintain and further develop system to meet agreed business requirements of of NDR Reform, Barclay recommendations and appeal reform in accordance with specifications provided by NDR Reform Project Team. Namely, i. Delivery of 3-yearly Revaluations ii. 2-stage Proposal and appeal system changes iii. Expansion of valuations available at the SAA portal iv. Provision of comparisons to support revalued NAVs v. Civil penalties and appeals against these vi. Business Growth Accelerator markers	1,2,4,5,7,8,9,11,13	Depute, Systems Officers,	Various target dates – see NDR Reform project plan and ICT work plans By April 2023 April 2022 Autumn 2022 Autumn 2022 TBC 1 April 2021
(d)	Maintain and further develop system outputs to enable delivery of agreed data to SAA Portal (see item (c) above)	1,2,4,5,7,8,9,11,12,13	Depute, Systems Officers, Analyst/Programmer	As per Portal/Revaluation/ NDR Reform project plans
(e)	Amend System to meet agreed business requirements of stakeholders, including billing departments of constituent councils	1,2,4,5,7,8,9,11,13	Assessor, Depute, Systems Officers, Analyst/Programmer	If required
(f)	Amend System to facilitate requirements of Reporting Framework	1,2,4,5,7,8,9,11,13	Assessor, PAO, Systems Officers, Analyst/Programmer	As required
(g)	Continue to seek and develop additional facilities and data to make available through 'SHEP system'	1,2,4,5,7,8,9,11,13	Depute, Valuation Group, Analyst/Programmer	Ongoing

3.10.8 EROS Electoral System

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Attend EROS User Group meetings/webinars	3,6,7,8,9,10,11,13	PAO/Admin Manager as required	As scheduled
(b)	Liaise with EROS Customer Account Manager and Idox staff to arrange/manage compliance with legislative changes etc.	3,6,7,8,9,10,11,13	PAO/Admin Manager	Ongoing/As Required
(c)	Liaise with other EROS Users within Scotland to discuss system improvements and, where necessary, changes to comply with Scottish Legislation	3,6,7,8,9,10,11,13	PAO/Admin Manager	As required
(d)	(Where appropriate, test and) Implement upgraded versions of EROS.	3,6,8,9,10,11,13	PAO/Systems Officers	Normally ASAP on receipt but bearing operational requirements in mind
(e)	Amend data in EROS system to reflect new electoral boundaries Local Government Review of ABC Island wards Implement the outcomes of the 2023 review of UK Parliamentary constituencies	3,6,7,9,10,11,13	PAO	As required For May 2022 After June 2023
(f)	Provide training for changes to system and processes	3,6,7,8,9,10,11,13	PAO	As required

3.10.9 Satellite Systems

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Implement Rental AIN issue ICT system, to manage new AIN regime. Consider full integration with Civil Penalties (and CP appeals) processes within the Assessors system	1,4,7,8,9,11,13	Depute Assessor Depute Assessor	April 2021 TBC
(b)	Review use and functionality of Time Management System	7,8,9,11,13	Depute	Annually
(c)	Provide Management Team with Customer Satisfaction Reports	1-6,7,8,9,10,11,12,13	Depute	½-yearly
(d)	Review use and functionality of Customer Satisfaction Reports	1-6,7,8,9,10,11,12,13	Assessor	Annually
(e)	Amend guidance to staff on use of satellite systems	7,8,9,13,14	Various	As required
(f)	Refresh Mail Logging system and report performance in line with Customer Standards Policy	7,9,10,11,12,13,14	Depute	Annually in April
(g)	Procure and Implement new Flexi-system server & procedures – Note that requirements are likely to change with the advent of home working	7,8,9,10,11,13	Depute	TBC

3.10.10 Assessors Portal Project

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Attend Project Management Committee meetings in accordance with requirements of Portal Strategy Document	7,8,9,11,12,13	D Thomson	As scheduled

(b)	Attend Project Team meetings in accordance with requirements of Project Strategy Document	7,8,9,11,12,13	D Paterson	As scheduled
(c)	Attend Portal Information Management Working Group Meetings	7,8,9,11,12,13	D Paterson	As scheduled
(d)	Prepare and implement any changes to data standards and conventions	7,8,9,11,12	Systems Officer, Programmer/Analyst	As required
(e)	Maintain links with local council gazetteers and relevant business systems	7,8,9,11,12,13	Systems Officer, Programmer/Analyst	As required
(f)	Provide regular data uploads to Portal	11,12	Systems Officer	Weekly
(g)	Refresh Content of DABVJB sections of Portal	7,8,9,11,12,13	Systems Officer	Continually
(h)	Amend Portal extract routines in accordance with future development requirements (See 3.10.6(c)) above for specific projects required in advance of April 2023)	7,8,9,10,11,12,13	Systems Officer, Programmer/Analyst	As per Portal Project Plans

3.10.11 Web Site

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review general content and appearance of web site.	7,8,9,10,11,12,14	Management Team/ Systems Officer	Ongoing
(b)	Refresh to reflect changes to documents and information included in the Model Publication Scheme and Guide to Information	7,8,9,10,11,12,14	Systems Officer	As relevant documents are updated
(c)	Update Public Performance Report	7,8,9,10,11,12,14	Depute, Systems Officer	Annually in June
(d)	Provide information on elections and provide relevant forms for making applications	3,6,7,8,9,10,11,12,14	Systems Officer/PAO	As required
(e)	Take down dedicated Scottish Parliament Election page		Systems Officer/PAO	May 2021

3.10.12 Intranet

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Implement an Intranet Strategy	7,8,9,11,13,14	Depute, Systems Officer	Ongoing
(b)	Review use for provision of all policy documents, guidance manuals etc	7,8,9,11,13,14	Depute, Systems Officer	Ongoing

3.10.13 Shared Directories

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Further develop shared directory structure, including relevant security.	1-6,7,9,11,12,13	Depute	Ongoing
(b)	Encourage general use of shared drives and continue migration of shared files	1-6,7,9,11,12,13	Depute	Ongoing
(c)	Close down/archive shared files which remain out with the new directory structure	1-6,7,9,11,12,13	Depute	TBC

3.11 FREEDOM OF INFORMATION

3.11.1 Freedom of Information Policy

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review Freedom of Information Policy	7,9,10,11,12,13,14	Depute	Annually, in May
(b)	Review workloads created by FOI and procedures contained in Policy	7,8,9,11,13	Depute	Continual

3.11.2 Publication Scheme and Guide to Information

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review Model Publication Schemes and Guide to Information	7,9,10,11,12,13,14	Depute	See below*
(b)	Review content of publications contained in Publication Schemes and Guide to information	7,9,10,11,12,13,14	Depute	At least annually
(c)	Consider data sets for adding to Open Data Class	7,9,10,11,12,13,14	Assessor/Depute	Ongoing

* **Note:** ongoing need to update web links in Guide to Information as documents and reports are published and refreshed.

3.11.3 Freedom of Information Procedures

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review Information Audit	7,9,10,11,12,13	Depute	Annually
(b)	Review Guidance to Staff on exempt categories	7,8,9,10,11,12,13,14	Depute	Annually or in light of cases.
(c)	Receive and reply to requests (with guidance from WDC/SAA where required)	7,10,11,12,13,14	All staff	Continually
(d)	Receive and reply to requests for Review of decisions	7,10,11,12,13,14	Assessor	As required
(e)	Report Fol requests, refusals, referrals etc to Management Team	7,9,11,13	Depute	Annually in January
(f)	Review IT system used to log and report on Fol	7,8,9,11,12,13	Depute	Annually in January
(g)	Prepare and publish reports as required by Information Commissioner	7,9,11,12,13	Depute	Quarterly

3.11.4 Codes of Practice

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review IC Codes of Practice issued in respect of Fol	7,9,10,11,12,13,14	Assessor/Depute	On receipt
(b)	Implement requirements of Codes of Practice	7,8,9,10,11,12,13	Assessor/Depute	As required
(c)	Consider IC decisions and reports for changes to policy and procedures	7,8,9,10,11,12	Assessor/Depute	On receipt of newsletters

3.12 KEY PARTNERSHIPS

3.12.1 Support Services – West Dunbartonshire Council

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Liaise with representatives from WDC HR & OD Service/Business Partner	7,8,11	Assessor/Depute	Quarterly/as agreed
(b)	Ad-hoc meetings with representatives from WDC HR & OD Service	7,8,11	Assessor/Depute	Throughout the year
(c)	Regular 'ICT Liaison' Meetings with WDC ICT Section Heads	7,8,9,11,13	Depute/ Systems Officer/Analyst	Quarterly or as scheduled
(d)	Ad-hoc meetings, telephone contact with ICT Section Heads and other WDC ICT personnel.	7,8,9,11,13	Systems Officers	Throughout Year (Virtually daily basis)
(e)	Meetings and liaison with WDC Internal Audit section	7,9,11,12,13	Assessor/Depute	As agreed
(f)	Liaison with WDC Accountants	7,9,11,12,13	Assessor/Depute/ PAO	As required
(g)	Liaison with Treasurer to the Board	7,9,11,12,13	Assessor/Depute	As required
(h)	Budget planning meetings with Treasurer/Accountants	7,9,11,12,13	Assessor	Annually, November-February
(i)	Liaison with Clerk to the Board	7,11,12,13	Assessor	As required
(j)	Attend and participate in Corporate Address Gazetteer/GIS Meetings	7,8,9,11,13	Depute/DAs, as appropriate	As timetabled
(k)	Liaise with WDC and A&BC Property Maintenance Managers	7,11,13	Assessor/Depute/ Admin Manager	As required
(l)	Attend WDC Senior Manager's Network meetings	7,8,9	Management Team	As scheduled
(m)	Review Service Level Agreement in liaison with Treasurer and service delivery representatives (Reviewed February/March 2020)	7,9,10,11,13,14	Assessor	By February 2023

3.12.2 Constituent Councils – Recipients of Operational Outputs

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Liaison with Finance (Billing) Departments of A&B, WD and ED Councils	1,2,4,5,7,9,10,11,13	PAO, Admin Manager, Systems Officer	At updates and as required by, e.g. legislative change
(b)	Provision of relevant data files and liaison with Finance (Billing) Departments of A&B, WD and ED Councils for purposes of data reconciliation	1,2,4,5,7,9,10,11,13	PAO, Admin Manager, Systems Officer	Quarterly
(c)	Liaison with Finance (Billing) Departments of A&B, WD and ED Councils	1,2,4,5,7,9,10,11,13	All staff	Throughout year daily basis
(d)	Liaison with Returning Officers of A&B, WD and ED Councils.	3,6, 7,9,10,11,13	ERO, PAO, Admin Manager	As required
(e)	Attend Election Management and Publicity meetings with RO of relevant Councils	3,6, 7,9,10,11,13	PAO/Admin Manager	Prior to Elections

3.12.3 Scottish Assessors Association

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Attend Plenary Meetings	1-6,7,8,9,11,13	SAA Members in rota	Quarterly; Dec, Feb, May, Sept
(b)	Attend Assessors Committee Meetings	1-6,7,8,9,11,13	Assessor	Variable
(c)	Attend Category Committee Meetings	1-6,7,8,9,11,13	Relevant members	In accordance with Committee Timetables
(d)	Attend Other Committee Meetings (Inc Electoral Registration, Governance etc Committees)	1-6,7,8,9,11,13	Relevant members	In accordance with Committee Timetables
(e)	Attend Working Group Meetings	1-6,7,8,9,11,13	Relevant members and other staff	In accordance with relevant Timetable
(f)	Provide colleagues with update (bullet form) of all Committee and Working Group meetings	1-6,7,8,9,11,13	Relevant members	Immediately following meetings
(g)	Attend SAA Portal Project Management Committee	7,8,9,11,13	Assessor	As scheduled
(h)	Attend SAA Portal Project Team Meetings	7,8,9,11,13	Systems Officer	As scheduled
(i)	Attend SAA Portal Working Group Meetings	7,8,9,11,13	Systems Officer	As scheduled
(j)	Attend Ad-hoc Meetings and Representations	1-6,7,8,9,11,13	Relevant members	As required
(k)	Provide information to working groups etc	1-6,7,8,9,11,13	All relevant staff	As required
(l)	Review and comment on Practice Notes, Consultation responses etc	1-6,7,8,9,11,13	All relevant staff	As required

3.12.4 Scottish Assessors Association Partners

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Harmonisation Meetings with VOA, NI Land & Property Services Agency and Tailte Éireann (Eire Valuation Office).	1-6,7,8,9,11,13	SAA	Twice-yearly, May & November
(b)	Liaison with VOA	1-6,7,8,9,11,13	SAA Harmonisation Spokespersons and Category Committee Chairmen	As required
(c)	Formal Meetings with Scottish Government Departments	1-6,7,9,11,12,13	SAA	Quarterly or as agreed
(d)	General liaison with Scottish Government Departments	1-6,7,9,11,12,13	SAA	As required
(e)	General liaison and working group involvement with Scotland Office	3,6,7,9,11,12,13	SAA	As required
(f)	General liaison and working group involvement with Cabinet Office	3,6,7,9,11,12,13	SAA	As required
(g)	Provision of statistical returns to Scottish Government	1-6,7,8,9,11,12,13	Admin Manager	Quarterly
(h)	Completion of statistical exercises for Scottish Government and their partners	1-6,7,8,9,11,12,13	All staff	As required
(i)	Meetings of Scottish Ratepayers Forum and Scottish Rating Surveyors Forum	1,4,7,10,11,12	SAA	Variable Schedules

(j)	Meetings with Scottish Business Rating Group	1,4,7,10,11,12	SAA	Variable Schedules
(k)	Meetings of Portal Users Groups (Including Police and Fire Services, Registers of Scotland, Ordnance Survey, Scottish Executive, Local Authorities, NHS, Ratepayers Agents etc)	7,10,11,12	Portal Project Management Committee	As required
(l)	Elections Management Board meetings and advice	3,6,7,9,10,11,12,13	SAA Representatives	As required
(m)	Attend meetings with ratepayers, trade representatives and their agents to discuss and agree Practice Notes etc	1,4,7,9,10,11,12,	Various SAA groups	As required
(n)	Liaison with Scottish Government, Scotland Office, Electoral Commission, Cabinet Office and Boundary Commission officials on electoral and related matters	3,6,7,9,10,11,12,13	SAA Electoral Reg Committee	See cycles of meetings
(o)	Discussions with Scottish Water and its partners regarding their data requirements for charging purposes.	1,4,7,8,9,10,11,12,13	SAA	As required
(p)	Attend Executive meetings of the IRRV Scottish Branch	1,2,4,5,7,9,11,13	Assessor	As scheduled

3.12.5 Association of Electoral Administrators

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Plenary Meetings of Scottish Branch of AEA	3,6,7,8,9,11,13	ERO, PAO, Admin Manager	Quarterly
(b)	Other meetings of Scottish Branch of AEA	3,6,7,8,9,11,13	ERO, PAO, Admin Manager	As required

3.12.6 The Electoral Commission

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Receipt of Electoral Commission Bulletins	3,6,7,9,11,13	ERO, PAO, Admin Manager, Depute	Regularly
(b)	Receipt of Electoral Commission Reports, Guidance and Consultations	3,6,7,9,11,13	ERO, PAO, Admin Manager, Depute	As published
(c)	Attend Electoral Commission meetings, seminars and working groups	3,6,7,9,11,13	ERO, PAO, Admin Manager, Depute	As required
(d)	Liaise with Electoral Commission at SAA Electoral Registration Committee meetings	7,8,9,10,11,13	ERO, PAO, Admin Manager	As scheduled
(e)	Respond to Electoral Commission consultations (Possibly through SAA)	7,8,9,10,11,13,14	ERO, PAO	As required

3.12.7 Cabinet Office

Note that the nature and extent of the following relationships will change as the Modernising Electoral Registration Programme (MERP) progresses.

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Receive Bulletins, CO Guidance and related communications from Cabinet Office	7,8,9,11,13	ERO/PAO	Weekly and as rec'd

(b)	Liaise with CO project staff re procedures, processes etc	7,8,9,11,13	ERO/PAO	As required
(c)	Liaise with CO regarding funding	7,9,12,13	ERO	As required
(d)	Maintain communications links and contingency procedures with Government Digital Service (GDS) Specifically send and receive match data to/from GDS	3,6,7,8,9,11,13	Depute/PAO	Ongoing. Daily
(e)	Attend CO Workshops, Seminars, training events etc	7,8,9,11,13	Relevant staff	As Scheduled
(f)	Consider and take part in relevant pilots projects	3,6,7,8,9,11,13	ERO/PAO	As opportunities arise

3.12.8 DAB VJB Staff

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Performance, Training and Development Interviews	7,8,9,10,11,13,14	Line Managers	Annually, after May 2021
(b)	Staff Consultation Questionnaires	7,8,9,10,11,13,14	Assessor	Annually, usually in June/July
(c)	Senior Managers Interviews/Discussions with staff	7,8,9,10,11,13,14	Senior Management	Regularly/Ad Hoc
(d)	Receipt, consideration and implementation of Staff Suggestions	1-6,7,8,9,10,11,13,14	Management Team	6-8 weekly
(e)	Meetings of Health and Safety Committees	7,8,9,10,11,13,14	Depute/Divisional Assessor	Quarterly
(f)	Liaison with staff	7,8,9,10,11,13,14	All Managers	Ad-hoc, Daily basis
(g)	Meetings with staff representative(s)	7,8,9,10,11,12,13,14	Assessor	As required
(h)	Management Team Meetings	1-6,7,8,9,10,11,12,13	Assessor	6-8 weekly
(i)	Post-Management Team Meeting, Team Briefings	1-6,7,8,9,10,11,12,13,14	PAO/ DAs	6-8 weekly
(j)	Staff Training and Briefings relating to new Policies etc	1-6,7,8,9,10,11,12,13,14	Management Team	As required
(k)	Complete door-to-door Canvasser survey	3,7,8,9,10,11,12,13	PAO	Annually, December

3.12.9 External Suppliers

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Consider 1 year extension of existing contract for printing and mailing canvass forms.	3,9,10,11,12,13,14	ERO/PAO	Early 2022
(b)	Invite tenders for printing and issuing canvass forms.	3,9,10,11,12,13,14	ERO/PAO/WDC Procurement Team	Late 2022/Early 2023 (Assumes above extension is exercised)
(c)	Management of above contract and general liaison with printing and mailing company.	3,7,9,10,11,13,14	PAO	As required

(d)	Meetings/Liaison with suppliers of office equipment, including Multi-Functional Devices (MFDs), scanners, letter openers, alarm systems , water supplies etc	7,11,13	Depute/PAO	As required
(e)	Review telephone suppliers and maintenance arrangements	1-6,7,8,9,11,12,13	Depute	During 2022/23
(f)	Attend EROS User Group meetings/webinars	3,6,7,8,9,10,11,13	PAO/Admin Manager	As scheduled
(g)	Liaise with EROS Customer Account Manager and Idox staff to arrange/manage compliance with legislative changes.	3,6,7,8,9,10,11,13	PAO/Admin Manager	Ongoing/ As Required
(h)	Liaison with telephone, internet and SMS canvass service providers to implement and manage process	3,7,9,10,11,12,13,14	PAO	Annually as per canvass plans

3.13 RECORDS MANAGEMENT

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Implement Improvement Action Plan locally, including data storage protocols, retention policies, destruction policies etc	1-6,7,8,9,11,12,13,14	Depute Assessor	Evolving in line with data requirements
(b)	Staff Training for above	1-6,7,8,9,11,13,14	Depute Assessor	Ongoing – as above
(c)	Migrate shared files to managed file directory in accordance with the above	1-6,7,8,9,11,13,14	Depute Assessor	Ongoing
(d)	Consider Process Update Review (PUR) submission	7,9,10,11,12	Depute Assessor	For May 2021

3.14 MISCELLANEOUS

3.14.1 Coronavirus Outbreak/Restrictions

Operations will reviewed constantly in light of the changing public health situation and government restrictions.

3.14.2 External Consultations

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Provide input and assistance in preparation for changes to the Council Tax regime associated with the Government's ongoing commitment to revise the system	7,12,13	SAA/Assessor	As required (On hold at time of writing)
(b)	Provide input/responses to any Cabinet Office/MERP proposals for change/pilots	3,6,7,9,11,12,13	ERO/PAO	As required
(c)	Provide input to any consultations arising from NDR (Scotland) Act 2020 and its associated secondary legislation	4,7,11,12,13	SAA/Assessor	As required
(d)	Provide input to any consultations on the transfer of VACs to Tribunals Service	7,11,12,13	SAA/Assessor	As required

3.14.3 Corporate Address Gazetteers

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Attend and participate in Corporate Address Gazetteer Team/GIS Meetings	7,8,9,11,13	Systems Officers/ DAs/Depute	As timetabled/ required

(b)	Continue maintain data and receive and utilise outputs from Corporate Address Gazetteers	7,8,9,11,13	Depute, Systems Officer	Ongoing
(c)	Continually review Business Processes to facilitate use of CAG data and contribute to the maintenance procedures of CAGs	8,9,11,13	Management Team/ Valuation Group	To align with CAG developments

3.14.4 Communications Strategy

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review existing Communications Strategy, consider future requirements and draft a revised 3-year Communications Strategy	1-6,7,9,10,12,13,14	Assessor/ Management Team	September 2021
(b)	Seek Joint Board approval of revised Communications Strategy	1-6,7,9,10,12,13,14	Assessor	September 2021
(c)	Ensure actions contained in Communications Strategy are carried out/completed as planned	1-6,7,9,10,12,13,14	Management Team	Continual

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

ASSESSOR AND ELECTORAL REGISTRATION OFFICER

SERVICE PLAN 2021-2024

PART FOUR PERFORMANCE MANAGEMENT

The following section sets out the statutory framework governing the core duties, services and areas of activity of the Valuation Joint Board, along with the approach to performance planning, establishment of standard, target setting, performance monitoring and performance reporting related to these tasks.

2.1 THE VALUATION ROLL

CORE OBJECTIVE REFERENCE	CORE OBJECTIVE DESCRIPTION	PLANNING (Including statutory timetables etc)	STANDARDS AND TARGETS	MONITORING (Nos. in brackets refer to Reporting Framework)	REPORTING
2.1.1	Maintenance of the Valuation Roll	Section 2(2), Local Government (Scotland) Act 1975.	Changes generally must be effected in same financial year.	Divisional Assessors check and authorise. See KPIs below.	Monthly stats provided to staff. KPIs reported to Scottish Government and included in Board, Annual and Public Performance Reports
		Valuation roll update schedule agreed at start of each year.	Weekly Updates	Admin Officer responsibility	
		KPI targets agreed by MT at start of each year.	Ratio of changes made within 3, 6 and 9 months each year.	Monthly reports of progress re surveys (CF7), changes to Val Roll (VR8) and time lag stats provided to Management Team.	
2.1.2	Disposal of Revaluation Appeals (Including Gas Utility appeals)	Valuation Timetable (Scotland) Order 1995, as amended	Appeals to be disposed of in accordance with the timetable	Monthly reports on appeals progress (VR5) provided to	Progress in relation to appeal settlements and amount of

		Schedules of Valuation Appeal Committee Hearings agreed in advance with VAC Secretaries	In accordance with outstanding workloads and by agreement with Secretary	Management Team	appeal loss reported in Board, Annual and Public Performance Reports
		Valuation Appeal Committee (Procedure in Appeals under the Valuation Acts)(Scotland) Regulations 1995 <u>Note:</u> Likely to be amended or replaced by April 2022	Establish various dates for dealing with cited appeals	Procedure subject to scrutiny of appellants and VAC	RVAPP statistics provided to Scottish government quarterly
		Internal targets to minimise loss on appeal		Loss on appeal contained in VR5 reports	
2.1.3	Running Roll Appeals	As 2.1.2 above	Appeals to be disposed of by 31 st December in the year following submission, or 12 months after submission	As 2.1.2 above	As 2.1.2 above
2.1.6	Carry Out a Revaluation	Valuation and Rating (Scotland) Act 1956, Local Government (Scotland) Act 1975, and The Valuation (Postponement of Revaluation)(Coronavirus) (Scotland) Order 2020	All subjects to be Revalued in accordance with local and nation evidence and, generally, in line with SAA Practice Notes	Nos of subjects with 2023 RV will be monitored on a weekly basis during the Revaluation process	To MTM. Indirectly to Scottish Government via completed valuations at SAA portal.

2.2 THE COUNCIL TAX VALUATION LIST

CORE OBJECTIVE REFERENCE	CORE OBJECTIVE DESCRIPTION	PLANNING (Including statutory timetables etc)	STANDARDS AND TARGETS	MONITORING (Nos. in brackets refer to Reporting Framework)	REPORTING
2.2.1	Maintenance of the Valuation List	Section 84 of Local Government Finance Act. Valuation List update schedule agreed at start of each year.	No set timetable/ requirement Weekly Updates	Admin Officer responsibility	Monthly stats provided to staff.

		KPI targets agreed by MT at start of each year.	Ratio of additions made within 3, 6 and 9 months each year. Average number of days taken to alter the List	Monthly reports of progress re surveys (CF7), additions to Val List (CT8) and Time Lag stats provided to Management Team.	KPIs reported to Scottish Executive and included in Board, Annual and Public Performance Reports
2.2.3	Disposal of Council Tax Proposals/Appeals	The Council Tax (Alterations of Lists and Appeals) (Scotland) Regulations 1993	No set timetable/ requirement for disposal. Establish various dates for dealing with cited appeals	Monthly reports on appeals progress (CT1) provided to Management Team	Progress in relation to appeal settlements reported in Annual and Public Performance Reports
		Schedules of Valuation Appeal Committee Hearings agreed in advance with VAC Secretaries	As required by workloads and by agreement with Secretary		

2.3 REGISTER OF ELECTORS

CORE OBJECTIVE REFERENCE	CORE OBJECTIVE DESCRIPTION	PLANNING (Including statutory timetables etc)	STANDARDS AND TARGETS	MONITORING (Nos. in brackets refer to Reporting Framework)	REPORTING
2.3.1	Compilation of Register of Electors	Representation of the People Act 2000	Registers normally to be published annually, prior to 1 st December.	Canvass Progress Stats (ER2) and electronic returns provided to Senior Managers weekly during canvass period	Canvass return rate reported to Scottish Assessors Association and included in Board, Annual and Public Performance Reports. Electoral Commission/Cabinet Office statistics submission
		Section 10 of Representation of the People Act 1983	Carry out an annual canvass (to allow publication of above). Aim for maximum return possible of relevant canvass forms and ITRs.		
		Schedule of canvass form issue and reminder dates agreed in advance.			
		System of canvass return by telephone, internet or SMS established annually	System providers supply rates of return weekly. These returns are shown separately in ER2	These returns are shown separately in stats shared with SAA.	
2.3.2	Maintenance of Register of Electors	The Representation of the People Regulations 2001	Monthly updates to be made to registers from	Update Statistics (ER1, ER3, and ER4	Monthly changes included in Board

		Regulations set out a timetable to be followed each year. Amended for working days and local holiday variations etc at start of each year.	Normally January to September each year but see changes for IER Implementation.	etc as per Reporting Framework) presented to Management Team monthly, between January and September.	and Annual Reports. Electoral Commission/Cabinet Office statistics submission
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DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Assessor & Electoral Registration Officer

Valuation Joint Board – 18 June 2021

Subject: Best Value – Customer Service Update**1.0 Purpose of Report**

- 1.1 To advise members of the results from the Customer Consultation process during 2020/21.
- 1.2 To advise members of the outcomes from the Complaints Procedure during 2020/21.

2.0 Background**2.1 Customer Satisfaction Survey**

A key component of Best Value is consultation with stakeholders. A satisfaction survey of recent users of the Joint Board's services has been in place for some years.

2.2 Complaints Procedure

The Joint Board operates a Complaints Procedure which is in line with the Public Sector Ombudsman's Model Complaints Handling Procedure.

3.0 Progress**3.1 Customer Satisfaction Survey**

For some years recent users of the Joint Board's services have been randomly sampled and issued with questionnaires seeking their perception of the service provided to them.

Being a non-statutory process, the work involved in completing this survey was suspended in the early part of the 2020/21 year, thus resulting in much smaller sample sizes than in previous years. A summary of the results for the year, which should be viewed with this caveat in mind, is provided below:-

- By far the majority of our stakeholders (92%) find us professional, courteous and helpful.
- 56% of queries or transactions are completed at the first point of contact
- 11% of matters are not concluded to the satisfaction of the stakeholder.
- Most users of Joint Board services (90%) are satisfied with the information and/or advice provided to them.

- The summary below illustrates that good satisfaction levels were maintained during 2020/21 in comparison to previous years, despite the extent of the disruption to services arising from the coronavirus pandemic.

	2016/17	2017/18	2018/19	2019/20	2020/21
Was the person with whom you communicated professional, courteous and helpful?	97%	99%	94%	98%	92%
Was the matter brought to a satisfactory conclusion immediately?	68%	62%	60%	61%	56%
Was the matter brought to a satisfactory conclusion?	97%	97%	93%	97%	89%
Are you satisfied with the quality of the information or advice given to you?	97%	96%	93%	96%	90%

No Customer Satisfaction forms were requested in alternative languages, Braille or other formats.

A breakdown of the returns which indicated relevant protected characteristics is shown below.

Characteristic	Category	Percentage	Characteristic	Category	Percentage
Race	White	95%	Age	16-21	4%
	Non-white	5%		22-30	1%
Gender	Male	56%		31-40	4%
	Female	44%		41-50	5%
Disability	Disabled	16%		51-60	9%
	Able-bodied	84%		61-65	26%
Sexual orientation	Heterosexual	95%		66-70	10%
	Other	5%	70+	9%	
Marital status	Married	72%			
	Never Married	12%			
	Other	16%			

Sample sizes within the various equalities groups were too small to draw firm conclusions but the results are monitored by management with any apparent variations within any of the groups with protected characteristics being followed up to ensure that we are carrying out our functions in a fair and equitable manner.

Qualitative comments provided by service users are used by the Management Team to either commend staff or investigate areas and procedures that might be improved upon.

3.2 Complaints Procedure – outcomes 2020/21

The Joint Board operates a Complaints Procedure which is in line with the Public Sector Ombudsman’s Model Complaints Handling Procedure.

There were 4 Complaints received during 2020/21, compared to 14 in 2019/20 and 18 in 2018/19, with all of these relating to Electoral Registration. All complaints received were resolved at the front line resolution stage on the day they were made. No complaints were escalated to the Investigation stage or referred to the Ombudsman

3.3 Complaints Procedure 2021/22

In March, the Joint Board approved a new Complaints Procedure which was implemented with effect from 1 April 2021.

4.0 **Next Steps**

4.1 Results of both the Customer Satisfaction Survey and the Complaints Procedure will continue to be used by the Management Team, where possible, to identify further improvement action.

5.0 **Recommendations**

Members are asked to:

(a) Note the positive results from the Customer Satisfaction Survey.

(b) Note the results from the Complaints Procedure.

Person to contact:

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DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Assessor & Electoral Registration Officer

Valuation Joint Board – 18 June 2021

Subject: Best Value – Risk Management Update**1.0 Purpose of Report**

- 1.1 To seek Board approval of a revised Risk Management Strategy and associated Risk Management Procedures.
- 1.2 To seek Board approval of the Joint Board's Risk Register for 2021/22.

2.0 Background

- 2.1 Risk Management and Planning form vital parts of both the Best Value and Performance Management process and the Joint Board's Governance framework.
- 2.2 The current Risk Strategy, which was last formally updated in June 2018, commits the Joint Board to 3-yearly reviews of the Strategy. This commitment was reiterated by the Internal Auditor during the 2019/20 audit of our Risk Management arrangements.
- 2.3 The Joint Board's Risk Management Strategy requires that the Risk Registers and Action Plans are revised annually.

3.0 Progress

- 3.1 The Management Team reviewed the Risk Management Strategy and a revised Strategy is attached (at Appendix 1) for Members consideration, as is an updated version of the associated Risk Management Procedures (Appendix 2). The changes made are not substantive in nature.
- 3.2 The Management Team reviewed all current risks in February/March 2021 and the revised Board Risk Register is presented (See Appendix 3) for approval today. New risks added to the Register for 2021 included:-
 - (a) The acute concern, in light of the expected surge in absent voter and emergency proxy applications, regarding delivery of our statutory functions in respect of the May 2021 Scottish Parliamentary Election.
 - (b) The potential failure to deliver a successful and accurate Revaluation in 2023 and/or implement the changes introduced by the Non-Domestic Rating (NDR) Reform Act, particularly in the context of a back-log in appeal disposals, the loss of qualified members of staff and recent failures to attract suitably qualified personnel.

- (c) Further to the above, the combined effect of the back-log in appeal disposals, the ongoing lack of VAC Hearings and the receipt of further material change of circumstances appeals in March 2021 increasing the risk of failing to dispose of appeals by the statutory deadlines.
- 3.2 Members should note that officers also utilise an Operational Risk Register and Risk Action Plan for the management of more day-to-day, operational, matters along with a number of process or project specific Risk Registers.
- 3.3 The Operational Risk Register and full Risk Action Plan can be made available to members on request.

4.0 Next Steps

- 4.1 The Management Team will continue to review changes to the risks and risk levels contained in the Risk Registers and will monitor progress against any outstanding actions on an ongoing basis.
- 4.2 Specifically, progress has been made as follows:-
 - (a) The risks associated with the Scottish Parliamentary Election were adequately managed and all statutory duties were met. The Risk has therefore been closed.
 - (b) A further round of recruitment for qualified surveyors has failed to attract any applicants.
 - (c) Valuation Appeal Committee Hearings have restarted and relevant appeals will be cited prior to 30 June for hearings in the autumn.

5.0 Recommendations

- 5.1 Members are asked to:-
 - (a) Approve the revised Risk Management Strategy and associated Risk Management Procedures, and
 - (b) Approve the Board Risk Register, including the actions shown therein, for 2021/22.
 - (c) Note the progress in relation to managing the Risks included in the Board Risk Register.

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Appendices

- Appendix 1 – Risk Management Strategy
- Appendix 2 – Risk Management Procedures
- Appendix 3 – Board Risk Register



*Dunbartonshire and Argyll & Bute
Valuation Joint Board*

RISK MANAGEMENT STRATEGY

Document Management - Version Control

Risk Management Strategy			
Rationale/Driver for Review: Regular 3-yearly review. Review proposed by Internal Auditor April 2020 – removal of requirement to use formal categorisation/classification of risks			
Version	Author	Approved	Date
1.0	D Thomson	Joint Board	November 2004
2.0d	D Thomson		29 March 2018
2.1d	D Thomson	Management Team	April 2018
2.1	D Thomson	Joint Board approval	June 2018
2.2d/2.3d	D Thomson	MT consideration	May 2021

CONTENTS

<u>SECTION</u>	<u>PAGE No.</u>
1. INTRODUCTION	3
2. POLICY CONTEXT	4
3. AIMS AND OBJECTIVES	4
4. SCOPE	4
5. PROCESS AND METHODOLOGY	4
5.1 Approach	5
5.2 Risk Register	5
6. ROLES AND RESPONSIBILITIES	6
7. IMPLEMENTATION AND REVIEW	7
8. FINANCING RISK AND INSURANCES	7
9. COMMITMENT	7
APP 1. RISK DEFINITIONS	8
APP 2. RISK EVALUATION MATRIX	9

1. **INTRODUCTION**

Risk management is the process of identifying risks, evaluating their potential consequences and determining the most effective methods of controlling them. The aim is to reduce the likelihood and frequency of risk events occurring, wherever these are possible, and minimise the severity of their consequences if they do occur.

Risk management offers a number of benefits. It is not simply about insurance or health and safety risks. Rather, effective risk management provides the Valuation Joint Board with a means of improving its strategic, operational and financial management. It can also help to minimise financial losses, service disruption, bad publicity, threats to public health or claims for compensation.

Risk management is a key task for managers in every organisation. Failure to pay proper attention to the likelihood and consequences of risks could cause the Joint Board serious problems. The effective management of risk is therefore a critical part of the Joint Board's approach to delivering sound Governance and Best Value.

Risk management is integral to policy planning and operational management. Identifying, analysing, controlling and monitoring risk will help elected members and managers make informed decisions about the appropriateness of adopting policy or service delivery options.

This is Dunbartonshire and Argyll & Bute Valuation Joint Board's Risk Management Strategy. It sets out policy in respect of business risk and provides a framework to structure the risk management approach.

2. **POLICY CONTEXT**

Dunbartonshire and Argyll & Bute Valuation Joint Board (DAB VJB) aims to provide high quality, transparent, effective and responsive services to all of our stakeholders.

In order to achieve this DAB VJB is committed to the management of risks within its control in order to safeguard its employees and service users, protect its assets, preserve and enhance service delivery and maintain effective stewardship of its funds.

Given the statutory nature of the duties and functions of the Assessor & ERO, the Board generally seeks to adopt a low appetite to Risk.

3. **AIMS AND OBJECTIVES OF THE STRATEGY**

The aims and objectives of the strategy include:-

- Identification of risks
- Quantification of risks
- Control of risks
- Financing of risks

4. **SCOPE OF THE STRATEGY**

All risks associated with

- Compliance with Statutory Duties and delivery of services
- Staff
- Assets
- Infrastructure
- Systems
- Stakeholders

will be included in the risk management process. Risk management is a continuous process which will incorporate all strategic and operational risks. Examples of categories of strategic and operational risks which may be considered are provided in Appendix 1.

5. **PROCESS AND METHODOLOGY**

To manage risk effectively, the internal and external risks affecting, or potentially affecting, service delivery or operational areas need to be systematically identified, analysed, controlled and monitored.

The Joint Board has approved an approach to risk management where the Joint Board annually approves a strategic, or 'Board', Risk Register highlighting the main areas of risk to the Board. All other corporate level risks are contained in an Operational Risk Register which is maintained and managed by the Management Team.

Further, a number of additional registers continue to be maintained for a number of specific tasks or projects including for the Annual Electoral Canvass, Rolling Registration procedures, Electoral Integrity and the Electoral Management System.

A four stage approach to risk management is adopted for each of these Registers

5.1 Approach

5.1.1 Risk Identification

Actual losses and failures which may have occurred as well as those which will, or potentially will, threaten the Joint Board will be identified and listed in the relevant Risk Register.

5.1.2 Risk Analysis

Each risk identified will be systematically and accurately assessed. The process will assess:-

- Likelihood - the probability of a risk event occurring, and
- Impact - the potential severity of the consequences should such an event occur.

Using managers' knowledge and experience, judgements will be made about the likelihood and severity of events occurring and these will be categorised as low, medium or high risk. The probability and severity will then be assessed together, normally, using the matrix in Appendix 2*, and prioritised for control action.

*Note, however, that a number of registers are derived from approaches recommended by, for example, the Electoral Commission and these may contain differing analysis methods.

5.1.3 Risk Control

Actions will be taken or planned to minimise the likelihood of each risk occurring or the severity of the consequences should it happen. This may require the identification and implementation of projects or revisions to operating practices. The appropriate action may be to transfer risk to another body or insure against the risk.

All planned actions will be included in a Risk Action Plan.

5.1.4 Risk Monitoring

Using the above Action Plan, the implementation and effectiveness of any actions or amendments to operating practices will be monitored and reviewed and the nature of risks will be assessed for change over time.

5.2 Risk Registers

- The Joint Board's Management Team will be responsible for developing and maintaining the corporate 'Board' and 'Operational' Risk Registers.

- The Valuation Joint Board will be responsible for approving the strategic ‘Board Risk Register and Action Plan’, annually.
- The Risk Action Plan will be reviewed by the Management Team at regular meetings.
- Relevant managers will be responsible for developing and managing Risk Registers for specific areas of function or individual projects.
- The Assessor and ERO will have overall responsibility for the risk management within the Joint Board.

Further details of the procedures for identifying, assessing and controlling risk are included in the Joint Board’s “Risk Management Procedures” document.

6. ROLES AND RESPONSIBILITIES

	Role
Elected Members	Oversee the effective management of risk by officers of the Joint Board and approve ‘Board’ Risk Register.
Assessor and ERO	Ensure that the Joint Board manages risk effectively through the maintenance and review of a Risk Management Strategy. Overall responsibility for the development and maintenance of corporate risk registers Report ‘Board’ Risk Register to Joint Board, annually, for approval. To liaise with West Dunbartonshire Council in all matters relating to insurances.
Management Team	Input into the development, implementation and review of a Risk Management Strategy. Input into the development and maintenance of corporate Risk Registers To ensure risk is effectively managed across all areas of function Organise relevant training and raise awareness of the Risk Management Strategy. Monitor and Review success of risk control actions and procedures.
Line Managers	Assist in the implementation of the Risk Management Strategy and Risk Actions across relevant area of function
Employees	Make every effort to be aware of situations which place themselves, others or service delivery at risk and report hazards. Provide information on any risks or hazards to Management Team for inclusion within risk register.
West Dunbartonshire Council	Provide assistance, advice and training on budgetary planning and control. Provide assistance and advice on insurance and risk. Assist in the handling of any litigation claims Negotiate insurance cover.
Internal Health & Safety Committees	Advise on any health and safety implications of the chosen or preferred arrangements for service delivery

7. IMPLEMENTATION AND REVIEW

Implementation of this revised Strategy will include the following:-

- The Strategy will require the Approval of the Joint Board
- The Management Team will annually review risk registers including the identification, analysis and controls required for existing and future risks.
- The Management Team will review progress against Risk Action Lists at its regular meetings.
- The Risk Management Strategy will be reviewed at 3-yearly periods or more frequently, if required.

8. FINANCING RISK AND INSURANCES

Risk financing and the securing of appropriate insurances are important elements of risk management. The approach to these will be to reduce the total cost of risk, which includes;

- The amount of uninsured losses met by the Joint Board's funds
- Insurance premiums for the external insurance cover obtained
- Excesses applied to individual claims
- Management and administration costs associated with risk and insurance
- The cost of preventative measures taken to reduce risk.

Insurance, broking and loss adjusters will be procured in liaison with the Strategic Lead for Resources in West Dunbartonshire Council.

Revenue budgets will carry the costs relating to risk prevention and loss.

9. COMMITMENT

This strategy has been approved by the Valuation Joint Board. It provides a robust framework for the continuous improvement of risk management practices across the Joint Board's areas of function.

Strategic Risks are hazards and risks which need to be taken into account in judgements about the medium to long term goals and objectives of the Valuation Joint Board. These may include:-

Risk Category	Description
Political	Those associated with failure to deliver either local/central government policy.
Economic	Those affecting the ability of the Joint Board to meet its financial commitments, including budgetary pressures, failure to purchase adequate insurance cover and changes in the economy.
Social	Those relating to the effects of changes in demographic, residential or socio-economic trends on the Joint Boards ability to deliver its services
Technological	Those associated with the Joint Board's capacity to deal with the pace/scale of technological change, its ability to use technology to address changing demands, or the consequences of failure of technologies on the Joint Board's ability to deliver its services.
Legislative	Those associated with current or potential changes in the law. Those associated with failure to meet statutory duties
Environmental	Those related to the environmental consequences of delivering the Joint Boards services.
Competitive	Those affecting the competitiveness of the service in terms of cost or quality
Customer/Citizen	Those associated with failure to meet the current and changing needs, expectations and aspirations of customers and services

Operational Risks are hazards and risks which managers and staff will encounter in the daily course of their work. These may include:-

Risk Category	Description
Professional	Those associated with the particular nature of each profession
Financial	Those associated with financial planning and control and the adequacy of insurance cover
Legal	Those related to possible breaches of legislation
Physical	Those related to fire, security, accident prevention and health & safety
Contractual	Those associated with the failure of contractors to deliver services or products to the agreed specification and cost and within agreed timescale.
Technological	Those related to reliance on operational equipment (e,g IT systems etc)
Environmental	Those related to pollution, noise or energy efficiency of ongoing service operation.

Risk Evaluation Matrix

I M P A C T	3	4	7	9
	2	2	5	8
	1	1	3	6
		1	2	3
		LIKELIHOOD		

<ul style="list-style-type: none"> • <u>Likelihood</u> - “Probability of a risk event occurring” 1. Unlikely but could happen (Low) 2. Likely to happen (Medium) 3. Very likely or already happening (High) 	<ul style="list-style-type: none"> • <u>Impact</u> - “Severity of the consequences should such an event occur” 1. This will cause some problems but could be managed (Low) 2. This will cause significant delay or interruption to our services (Medium) 3. This could cause our services to fail (High)
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*Dunbartonshire and Argyll & Bute
Valuation Joint Board*

RISK MANAGEMENT PROCEDURES

Document Management - Version Control

Risk Management Procedures			
Rationale/Driver for Review: Regular 3-yearly review. Review proposed by Internal Auditor April 2020 – removal of requirement to use formal categorisation/classification of risks			
Version	Author	Approved	Date
1.0	D Thomson	Management Team	January 2005
2.0d	D Thomson		29 March 2018
2.1d	D Thomson	Management Team	April 2018
2.2d/2.3d	D Thomson	MT Review	May 2021

RISK MANAGEMENT PROCEDURES

1. Background

Dunbartonshire and Argyll & Bute Valuation Joint Board is assessed on its Corporate Governance arrangements by both internal and external Auditors and by self-assessment.

Corporate Governance is concerned with the system by which the functions of the organisation are directed and controlled and the means by which strategy and objectives are determined. It is concerned with the structures and processes for decision making, accountability, control and behaviour in the organisation. In other words, it is the how the Joint Board delivers its services.

The aims of Corporate Governance are to ensure openness, integrity and accountability, underpinned by good and clear leadership, in all that we do.

Risk Management is recognised as an essential tool in delivering Good Governance, helping, as it does, with decision making, control and process design. The management of risk is completed in a stepped manner:-

- Maintain a Risk Management Strategy
- Identify and Evaluate risks
- Prepare a Risk Register
- Introduce mechanisms for managing risk and actions to reduce risk.

The Valuation Joint Board's approved Risk Management Strategy should be considered along with this document.

The procedures for the identification, evaluation and mitigation of corporate risks are outlined below but it is to be noted that the approach to risk management for specific areas of function or projects may vary where, for instance, a partner provides or prefers alternative approaches, templates or scoring matrices.

2. Identification and Evaluation of Risks

The Management Team will complete an annual exercise, usually in February, to identify the risks, and the potential risks, to the Service Aims and Objectives of DAB VJB. These include:-

- The production and maintenance (including appeals etc) of Valuation Rolls, Council Tax Lists and Electoral Registers.
- Our Mission, Vision and Commitments statements
- Other statutory and non-statutory obligations
- Key Performance Indicators
- Other performance indicators

An annual review of risks is contained in the Service Plan.

2.1 Methodology

Managers will, using their business experience and knowledge, identify the internal and external factors affecting, or likely to affect the service provision of DAB VJB. The categories of risk described in Appendix 1 of the Risk Management Strategy may be used to facilitate consideration of risks.

Each risk will be entered onto a Risk Scorecard (see Appendix 1).

Initially, each risk will need to be considered for inclusion in either the strategic 'Board Risk Register' or the 'Operational Risk Register'.

Once risks have been identified they need to be systematically and accurately assessed. This process requires managers to judge:

- Likelihood - The probability of an event occurring
- Effect - The potential severity of the consequences should such an event occur.

These can be evaluated using the definitions in Appendix 2. These are, to an extent, subjective so managers' opinions and experience will be extremely important.

The likelihood and severity/impact scores will then be used to identify overall risk, normally, using the Risk Matrix, also contained in Appendix 2. Note, however, that a number of registers are derived from approaches recommended by, for example, the Electoral Commission and these may contain differing analysis methods.

Initially, these will be assessed in a 'no controls' world – i.e. if no controls were in place or mitigating actions taken.

Thereafter, the controls which are currently in place will be considered and the above evaluation process should be repeated to determine the 'Residual Risk', which can be considered as the real or current risk.

3. Risk Register

Following completion of the Risk Identification and Evaluation stages of the process, a 'Board Risk Register' and an 'Operational Risk Register' will be compiled and this will be used to identify and prioritise areas for action.

4. Managing and Mitigating Risk

On completion the resultant Risk Registers will be used to identify and prioritise actions to avoid or mitigate risk.

An Action Plan, which will contain a description of the risk, the person responsible for carrying out the action and the target date for completion will be completed, with progress against this Action Plan being reviewed at regular Management Team Meetings.

RISK SCORECARD

Category	Strategic/ Operational	Risk			
Severity		Likelihood		Risk	
<u>Existing Controls</u>					
Residual Severity		Residual Likelihood		Residual Risk	
<u>Actions required</u>					
Accept					
Avoid					
Reduce					
Transfer					

RISK MANAGEMENT– DEFINITIONS

RISK EVALUATION

- **Likelihood** - “Probability of a risk event occurring”
 1. Unlikely but could happen (Low)
 2. Likely to happen (Medium)
 3. Very likely or already happening (High)
- **Impact** - “Severity of the consequences should such an event occur”
 1. This will cause some problems but could be managed (Low)
 2. This will cause significant delay or interruption to our services (Medium)
 3. This could cause our services to fail (High)

MATRIX FOR DECIDING RISK LEVEL

I M P A C T	3	4	7	9
	2	2	5	8
	1	1	3	6
		1	2	3
		LIKELIHOOD		

CONTROL ACTIONS

Accept

The risk is adequately controlled.
The risk cannot be controlled but will be monitored.
Cost of control outweighs benefit.

Avoid

Opt not to take a current or proposed activity because it is too risky.
Completely change the way an outcome is achieved.

Reduce

Implement projects, procedures or actions which will:-

- minimise the likelihood of an event occurring, and/or
- limit the severity of the consequences should it occur.

These actions fall into two categories:-

- Pre-loss reduction actions aimed at reducing the likelihood of a damaging event occurring.(eg install firewalls in IT systems)
- Post-loss reduction actions aimed at reducing the consequences of the event should it happen (eg introduce procedures for dealing with computer virus ‘infections’)

Transfer

Transfer liability for the consequences of an event to another body, either by:-

- Contracting out
- Insuring



*Dunbartonshire and Argyll & Bute
Valuation Joint Board*

BOARD RISK REGISTER 2021

Version Control

Version	Originator	Summary of Changes	Date
2021 v0.1d	David Thomson	Draft of MT Annual Review outcome	16 February 2021
2021 v0.2d	David Thomson	MT Review of 1 st draft	23 February 2021
2021 v1.0	David Thomson	MT approval	2 March 2021

Introduction

At its meeting in June 2014 the Valuation Joint Board commented that their preferred approach to Risk would be for the Board to see, and approve, a Strategic Risk Register which highlighted the main areas of risk to the Board. At that same meeting the auditors present confirmed that a change towards a more strategic Risk Register would also be their recommendation for reporting to the Joint Board.

Thus the approach taken by the Management Team at annual reviews since 2015 has been to identify and include all the main strategic risks in a 'Board Risk Register'. Other risks are contained in an Operational Risk Register. Further, a number of additional registers continue to be maintained for specific functional areas such as those listed below.

Specific Risk Registers
Annual Electoral Canvass
Rolling Registration
Electoral Integrity
Electoral Awareness
Eros Electoral Management System
NDR Reform
UK Exit from EU
Scottish Parliamentary Election 2021
Coronavirus Pandemic

This document constitutes the Board Risk Register for 2021/22 but, for consideration of the Board's full Risk Management Regime, reference should also be made to the Risk Management Strategy, the Operational Risk Register and these other documents referred to above.

An Internal Audit of the Joint Board's risk management arrangements completed in 2019/20 concluded that the systems were working effectively.

Methodology

The Assessor's Management Team is responsible for the annual review of the Board's Risk Registers and Action Plans, with the Board's approval being sought for the 'Board Risk Register' on an annual basis. The Management Team takes collective ownership of the risks identified. Ownership of, and responsibility for, mitigating actions are identified in Action Plans.

At or before annual review workshops, managers, using their business experience and knowledge, identify the internal and external factors affecting, or likely to affect the service provision of DABVJB.

Once risks have been identified they are systematically and accurately assessed. This process requires managers to judge:

- The probability of an event occurring
- The potential severity of the consequences should such an event occur

These can be evaluated using the definitions in the table below:-

<p>Likelihood - “Probability of a risk event occurring”</p> <p>1. Unlikely but could happen (Low) 2. Likely to happen (Medium) 3. Very likely or already happening (High)</p>	<p>Impact - “Severity of the consequences should such an event occur”</p> <p>1. This will cause some problems but could be managed (Low) 2. This will cause significant delay or interruption to our services (Medium) 3. This could cause our services to fail (High)</p>
--	---

The likelihood and severity/impact scores will then be used to identify overall risk using the following Risk Matrix:-

I M P A C T	3	4	7	9
	2	2	5	8
	1	1	3	6
		1	2	3
		LIKELIHOOD		

‘**Risk Score**’ in the tables below represents the extent of the risk (taken from the above table) to the Valuation Joint Board that would arise in an uncontrolled world i.e. if no actions were/had been taken to mitigate the risk.

‘**Residual Risk**’ in the tables below represents the extent of the **real** risk (also taken from the above table) to the Valuation Joint Board having taken the steps and/or mitigating actions included in the ‘Controls’ column.

It should be noted that, in the tables below, **it is the ‘Residual Risk’ which represents the real current risk to the Joint Board**. To emphasise this, the Residual Risk will be coloured coded as follows:-

Residual Risk Score	Traffic Light indicator of risk	Nature of Residual Risk
1, 2 or 3	Green	Low Risk
4, 5 or 6	Amber	Medium Risk
7, 8 or 9	Red	High Risk

The removal or closure of certain risks is also part of the review process.

Once the Risk Registers are completed, Action Plans, which contain the person responsible for carrying out the action and the target date for completion, are completed. Progress against Action Plans is reviewed regularly at Management Team Meetings and formally recorded in revised versions of the Action Plan and any actions taken during any year being included as ‘Controls’ in subsequent registers.

Board Risk Register

Risk 1	Operational Area	All Functions		
<p><u>Risk Title/Description</u> Failure to comply with Legislation, including:- (a) Council Tax (b) Electoral Registration (c) Non-Domestic Rating Valuation (d) Best Value, Health & Safety, Freedom of Information, Equalities, Records Management, Data Protection etc</p> <p>Significant change will be required as a consequence of the NDR Reform Act, including the move to 3-yearly Revaluations, and other 'Barclay' reforms. The uncertainties that such change brings, when combined with the ongoing restrictions on local government funding, must increase the risk of failure to deliver statutory functions. Further, the implications of the Scottish Government's commitment to review local government funding, and in particular to reform Council Tax, are unknown at this time. A real risk also exists in relation to delivery of statutory functions specifically related to the Scottish Parliamentary Election in May 2021, but this dealt with separately below.</p>				
Likelihood	3	Impact	3	Risk Score
9				
<p><u>Controls</u> (a) <u>Council Tax</u> Professional staff, checking procedures, authorising 'signatories'. Performance targets, monitoring and reporting. Regular supply of planning and development information from councils and sales info from RoS. Audit and control systems. Staff training and shadowing. Tailor made IT system. Review of procedures such as survey method, timetables for amendment of lists by Valuation Group. Retain copies of existing legislation and monitor all new legislation. Membership of SAA Domestic Subjects Committee. Awareness of relevant cases. Council Tax Staff Guide in place.</p> <p>(b) <u>Electoral Registration</u> Appropriate staff, checking procedures, authorising 'signatories'. Performance targets, monitoring and reporting. Audit and control systems. Staff training and shadowing. Tailor made IT system with input restrictions. Review of procedures such as canvass method by Electoral/Admin working group. Retain copies of existing legislation and monitor all new legislation. Membership and active involvement in SAA Electoral Registration Committee and AEA. Additional staff during canvass as required. Input to new legislation. Liaison with Electoral Commission. Compliance with ER legislation and good practice confirmed by internal audits.</p> <p>(c) <u>Rating Valuation</u> See CT legislation above. Collection of necessary rentals, costs etc. Involvement in variety of SAA Committees and application of SAA Practice Notes. Provide sufficient training. Monitor progress of running roll monthly. All current Revaluation appeal processes in place. NDR Reform Project Team established internally.</p> <p>(d) <u>Best Value, Health & Safety, Freedom of Information, Equalities, Records Management, Data Protection etc</u> Relevant Policies and processes are in place. Training and induction have been provided as appropriate and regular reports are provided to the Management Team and Joint Board as appropriate. Alternative language, translation, Braille etc facilities available. Customer Service appropriately monitored. Operational targets and monitoring in place. Compliance with Local Government Model Publication Scheme and Guide to Information revised to include Open Data. In line with above, much more information is now published on a pro-active basis. Fire Risk Assessments in force (and reviewed regularly). Fire and smoke detectors, intruder alarm system installed, routinely maintained and tested. Fire/evacuation drills completed. H&S Risk Assessments reviewed annually. Induction procedures in place. Lone Working arrangements in</p>				

<p>place with alert/tracker phones in use by staff on survey. Training provided in First Aid, Asbestos Awareness and Violence in the Workplace policies. Trained First Aiders in place. Annual PAT tests completed. H&S Task register in place. Core Training Plan created for all staff. Awareness and training in relation to Data Protection Act 2018. Data Protection Policy in place along with Data Audit, Data Breach procedures, Subject Access Request procedure and Privacy Impact Assessment process. DPO appointed. DSAs in place. Internal Audit of Data Protection and Freedom of Information structures and procedures concluded that the Board were generally compliant</p> <p>Records Management Plan in place and Progress Update Review completed in 2018.</p>					
Likelihood	1	Impact	3	Residual Risk	4
Action		Resp Person	Target Date	Progress	
(a) Council Tax					
Ensure survey records are current		DAs	Ongoing		
Pro-actively seek to dispose of proposal and appeals		DAs	Ongoing		
(b) Electoral Registration					
Maintain links to SAA, Scottish Government, AEA, Scotland Office, Electoral Commission, EMB and CO re changes in legislation. Respond to consultations etc.		ERO/ PAO	Ongoing		
Continue to review budgetary provision, and availability of government grants.		ERO	Annually		
(c) Rating Valuation					
Continue to dispose of Revaluation appeals.		Assessor/ DAs	Ongoing	Citations to be issued prior to 30 June 2021	
Prepare for NDR Reform		Assessor/ NDR Reform Project Team	Various dates		
(d) Best Value, Health & Safety, Freedom of Information, Equalities etc					
All policies and procedures, including Core Training, to be subject to regular reviews		Assessor/ Man Team	As required		
Effect the Records Management Improvement Action Plan		Depute Assessor	Ongoing	2 nd Progress Update Review to be submitted May 2021	
Complete Annual Core Training		All Staff	Annually		
Continue to ensure compliance with the Data Protection Act (2018), including implementation and review of Data Sharing (DSA) and Data Processing Agreements (DPA).		Assessor/ Depute Assessor	Ongoing		
Update Personal Data Audit, and Review Data Retention Schedule in line with Internal Audit requirements.		Depute Assessor	Ongoing	Retained as annual reminder	

Risk 2	Operational Area	All Functions			
<u>Risk Title/Description</u>					
<p>The COVID-19 viral pandemic and the government restrictions to combat its effects represent significant ongoing risks to</p> <p>(a) the delivery of the Assessor and ERO's statutory and other functions, and</p> <p>(b) Joint Board employees' health.</p> <p>The effects on the Board are many and varied and so, although a summary is provided below, a separate risk register, focussed on the effects of the outbreak, has been developed and actions implemented.</p> <p>The situation regarding COVID-19 is very fluid with risks, effects, mitigations and actions changing constantly. For instance, the likelihood of infections should decrease as the vaccination programme is rolled out, but the threat of new strains is an ongoing concern.</p> <p>The Management Team has adopted a very flexible approach to managing the outbreak and its effects on the Board's functions, and will continue to do so for some time to come.</p> <p>It is to be noted that some actions to mitigate the risks of the outbreak, such as actions to protect individuals, also mitigate risks to the Board's functions.</p>					
Likelihood	3	Impact	3	Risk Score	9
<p>Staff attendance in workplaces reduced to minimum necessary and under constant review.</p> <p>Workplace risk assessments completed and COVID-safe practices implemented in workplaces.</p> <p>Survey/inspection tasks reduced or ceased dependent on public health guidance.</p> <p>Home working implemented for all relevant staff and is the default position for most.</p> <p>Many existing processes are administered digitally/electronically.</p> <p>Manual processes changed to facilitate home/digital methods of working.</p> <p>Management retaining an awareness of wider issues and government/government agencies' advice and guidance.</p> <p>DAB, SAA and Government Digital Services Websites offer electronic services.</p> <p>Mobile telephones provided to staff to pick up answerphone messages, daily.</p> <p>Regular contact with staff facilitated through the implementation of digital collaboration tools.</p> <p>Assessor & ERO in contact with Convener / Clerk / Treasurer</p> <p>COVID Risk Register in place and being managed.</p> <p>Procedures for remote/virtual Joint Board meetings in place.</p>					
Likelihood	3	Impact	2	Residual Risk	8
Action	Resp Person		Target Date	Progress	
Provide updates of effect and progress to Members	Assessor		As per Board meeting schedule		
Continue to review processes	Management Team / All		Ongoing		
Continue to review the wider public health situation and react accordingly	Management Team / all-staff		Ongoing		
Maintain COVID Risk Register and implement the agreed actions	Management Team		Ongoing		

Risk 3	Operational Area	All Functions		
<u>Risk Title/Description</u>				
<p>Current and expected future local government settlements, with static or reduced funding, bring a number of related financial risks and/or risk of failure to meet statutory duties or maintain service/performance levels, particularly in light of the changes to NDR and the likely long terms effects on public sector funding caused by COVID.</p> <p>Scottish Government provided funding to assist with implementation of NDR Reform in 2019/20 and 2020/21 and further funding is expected for 2021/22. This will come to an end in the medium term, however, creating a 'cliff-edge' funding issue.</p> <p>Whilst some of the additional costs of Individual Electoral Registration were removed by canvass reform, others remain. The UK Government has not committed to continued funding for these residual IER costs.</p> <p>The excess space at 235 Dumbarton Road remains vacant resulting in non-remunerative overhead costs.</p> <p>An annual budget gap remains in estimates projected for 2021/22 and beyond.</p>				
Likelihood	3	Impact	3	Risk Score
<u>Controls</u>				
<p>Financial Regulations and Standing Orders in place and updated.</p> <p>Liaison with Treasurer and constituent councils, Statutory requirement to fund Assessor and ERO.</p> <p>Joint Board has established a funding Working Group to ensure scrutiny of proposed expenditure and management of resources.</p> <p>Budget monitoring reports to MTM in line with audit recommendations.</p> <p>Procurement processes aligned with WDCs. Scottish Government commitment to provide NDR Reform funding to Assessors in 2021/22.</p> <p>Joint procurement of IS systems and services through WDC. Using 'We-Buy' procurement system and other approved procurement frameworks.</p> <p>Inflation considered in budget process. Planned delays in recruitment where appropriate etc.</p> <p>Various money saving changes made including outsourcing the majority of our print and mail requirements. Advance planning of processes and resources.</p> <p>Retirements and resignations used as opportunities to restructure/reduce costs.</p> <p>Board approval of use of reserves. Voluntary Early Retirement/Severance (VER/S) scheme in place with criteria which require the VJB to consider financial viability and service provision. Staff have been released under this scheme with significant year-on-year savings.</p> <p>Complete review of budgetary need undertaken in preparation for 2021/22 budget.</p> <p>Canvass reform reduced the extent of the door-to-door canvass requirement from 2020.</p> <p>Reserves are available.</p> <p>Several underspends in recent years have reduced or delayed the pressure on use of reserves.</p>				
Likelihood	3	Impact	3	Residual Risk
Action		Resp Person	Target Date	Progress
Legal advice if necessary.		Assessor	As required	
Continue to closely monitor budget spend and cost of various processes.		Assessor/ Man Team	Ongoing	
Implement further structural changes as required.		Assessor/ Man Team	As required	
Continue to consider each budget line for cut in budgetary planning. Continue to include inflationary uplift in budget process where appropriate.		Assessor	Annually, prior to February	Full consideration given to operational requirements in drafting the proposed

			2021/22 budget along with indicative budgets for following years. Accrued reserves to be used to offset expenditure in forthcoming years.
Joint Board working group to review options to address the budget gaps	Joint Board/ Assessor & ERO	Ongoing/As required	
Planned delays in recruitment and retention of vacancies where necessary.	Assessor/ Man Team	As required	
Continue to review and plan processes in advance. In particular, review where duplication exists across the Joint Board's 2 locations	Man Team	Ongoing	
Meet with Finance Officers of constituent Councils	Assessor/ERO	As required	
Take actions arising from any decisions of Finance Working Group.	Assessor/ERO	As required	
Seek new tenants for vacant part of 235 Dumbarton Road, Clydebank	Assessor/ERO	Ongoing	
Consider options for further sweep for VER/S	Assessor/ERO	Ongoing	
Continue to monitor effect on service provision/performance arising from VER/S staff losses.	Assessor/ERO/ Man Team	Ongoing	
Continue to lobby UK and Scottish Governments, as appropriate for funding to deliver NDR Reform as detailed elsewhere.	Assessor/ERO	Ongoing	Through SAA
Seek mechanism to 'cement' Scottish Government grant funding for Barclay/NDR Reform into core budget	Assessor/ERO	On/before cessation of direct grant funding	
Review property requirement/profile	Assessor/ERO/ Treasurer	TBC	

Risk 4	Operational Area	Non-Domestic Rating			
<u>Risk Title/Description</u>					
<p>Failure to deliver a successful and accurate Revaluation in 2023 and/or implement the changes introduced by the Non-Domestic Rating (NDR) Reform Act. The challenges include:-</p> <ul style="list-style-type: none"> (a) the move to a 3 yearly Revaluation cycle, with a valuation date 1 year in advance, (b) significant change to the appeals system including the introduction of a 2-stage proposals and appeals process (c) The current back-log in disposal of NDR appeals and the ongoing lack of Valuation Appeal Committee hearings. (Note that a separate risk in respect of the levels of outstanding appeals is included below) (d) The loss of experienced qualified surveyors staff over recent years (Note that a separate risk relating to attracting and retaining professional staff has been added to the Board's 'Operational Risk Register') (e) The ongoing effects of the COVID pandemic <p>Separate risks specific to NDR Reform and the implementation of 3-yearly Revaluations are included in the Operational Risk Register. Board Members should remain aware of the far-reaching implications, including financial implications, of the change to 3-yearly Revaluations.</p> <p>Any major change to the role of the Assessor is likely to have implications for the post of ERO.</p>					
Likelihood	3	Impact	3	Risk Score	9
<u>Controls</u>					
<p>Revaluation processes are known and understood Statutory functions met continually in line with statutory requirements and established methodologies. Expected Performance Standards are regularly met or surpassed. Customer satisfaction is at high levels. SAA meetings with Government officials in respect of development of policy and both primary and secondary legislation. SAA Revaluation/NDR Reform Project Plan in existence and being updated/managed. SAA Practice Notes will be prepared Internal Revaluation 2023/NDR Reform Project Team established to deliver reforms with Project Plan and Risk Register in place. Additional funding received in 2019/20 and 2020/21 and expected in 2021/22. Assessors new information gathering powers and deterrent of Civil Penalties are designed to increase information available to inform Revaluation. Increased technical staff numbers during 2020/21.</p>					
Likelihood	3	Impact	3	Residual Risk	9
Action		Resp Person	Target Date	Progress	
Focus on statutory requirements as priority over other non-statutory reform proposals		Assessor	As req'd		
Further develop ICT systems to provide enhanced analysis and valuation capability		Depute Assessor	Various		
React to any legislation and government policy requirements		Assessor/ Joint Board	As req'd		
Continue to promote professionalism, performance levels (including KPI areas of function) and customer satisfaction.		All Staff	Ongoing		

Dispose of 2017 Revaluation and COVID material change of circumstance appeals promptly	All valuation staff	Ongoing	
Ensure that funding is made available for the additional requirements of NDR Reform	Joint Board/ Assessor/ Constituent Councils	Ongoing	.
Continue to provide resources, including personnel and ICT, required to deliver reform.	Assessor/ NDR Reform Project Team	Ongoing	
Ensure local Revaluation/NDR Reform Project Plan is updated and adhered to	NDR Reform Project Team	Ongoing	
Implement processes to facilitate the display of comparable subject data at the SAA web site.	NDR Reform Project Team	Autumn 2022	
Ingather information and physical attribute data on relevant buildings within, and parts of, public parks.	Divisional Assessors	Autumn 2022	
Actively participate in reviews of SAA Information Notices and development of Practice Notes including input at Committee and Working Group meetings	Relevant valuation staff	Ongoing	
Ensure early ingather of relevant rental, cost, throughput and other information required to complete Revaluation	Divisional Assessors	Summer/ Autumn 2021	

Risk 5	Operational Area	All Functions		
<u>Risk Title/Description</u>				
<p>VJB is very dependant for delivery of its statutory functions and its day to day operations on various uses of ICT. Failure of these systems presents a significant risk to the operations of the Assessor and ERO, especially at key dates. The risk also extends to loss of data from systems.</p> <p>NDR Reforms increase the need for ICT development and system change.</p> <p>Home working, using non-encrypted PCs, increases the risk of unauthorised loss of data.</p>				
Likelihood	3	Impact	3	Risk Score
9				
<u>Controls</u>				
<p>Systems are tested and robust.</p> <p>SLA with WDC to provide support, in particular for e-mail, internet access, security etc</p> <p>Systems and data are backed-up. Electoral Management System replicated over two servers in two locations several times per hour.</p> <p>Back-ups stored off-site.</p> <p>Risk Registers and action plans exist and are regularly reviewed</p> <p>Staff trained and user manuals available</p> <p>Security controls, requirement for passwords and protocols are all in place, including encryption of all lap-tops.</p> <p>Contract in place covering supply and maintenance of EMS software – updates being provided and implemented as required.</p> <p>ESCROW agreement covers Electoral Management System</p> <p>Maintenance and support arrangements and a rolling programme of hardware replacement are in place.</p> <p>Paper/alternate procedures could be implemented for several functions</p> <p>Current versions of software in use.</p> <p>Business Continuity Procedure in place and regularly reviewed. Contingency arrangements with Government Digital Service tested.</p> <p>Regular liaison meetings with WDC</p> <p>Task Manager used to log issues and keep track of progress towards resolution. Knowledge base created as a resource to help resolve issues.</p> <p>Regular IT Team meetings, which are minuted and reported to the Management Team.</p> <p>Board approved IT Strategy covers security issues</p> <p>IT team members and WDC support staff are made aware of critical timetables etc.</p> <p>Communication lines to both offices upgraded in 2020/21</p>				
Likelihood	2	Impact	3	Residual Risk
7				
Action		Resp Person	Target Date	Progress
Maintain and keep current all of the above		Assessor/ Depute Assessor	Ongoing	
Continue development of NDR systems to facilitate NDR Reform and Barclay requirements		Depute Assessor	To April 2023	
Investigate options for adding encryption to PCs		Depute Assessor	Ongoing	
Attend Cybersecurity in context of Scottish Parliamentary Election seminar		Depute Assessor	February 2021	
Test new Disaster Recovery procedures for Electoral Management System		Depute Assessor	Spring 2021	

Risk 6	Operational Area	Electoral Registration			
<p>Risk Title/Description There is a very significant risk that the ongoing Covid-19 pandemic and the restrictions applied in response to it will affect the ERO's ability to meet statutory requirements in advance of the Scottish Parliamentary Election. In particular it is widely expected that there will be a surge in applications for postal and/or proxy votes in the period leading up to the election. Electoral Commission research suggests that ~40% of electors might apply for an absent vote, increasing to 66% if electors are encouraged to do so.</p> <p>The risk extends to failure to:-</p> <ul style="list-style-type: none"> (a) Deliver registers and absent voter lists to Returning Officers (ROs), (b) Process Absent Voter applications, timeously, (c) Process proxy and emergency proxy applications timeously, (d) Failure to comply with an EMB Direction 					
Likelihood	3	Impact	3	Risk Score	9
<p>Controls Election processes and procedures are known and understood. Timetables are in place Liaison with ROs ongoing Funding provided by Scottish Government Temporary staff being recruited and overtime being implemented as required Staff presence in each workplace has been increased. Various scenarios have been mapped. Various engagement activities have been undertaken including:-</p> <ul style="list-style-type: none"> (a) Issue of Household Notification Letters to all households, (b) Scotland-wide TV advertising <p>Statutory cut-off for Absent Voter applications has been changed to provide more time to administer applications. SPE Risk Register in place and being managed Additional hardware ordered.</p>					
Likelihood	3	Impact	2	Residual Risk	8
Action		Resp Person	Target Date	Progress	
Complete recruitment, train and deploy temporary Clerical Assistants		ERO/PAO	March 2021	Recruitment ongoing	
Maintain liaison with EMS suppliers to improve performance when handling images		ERO/PAO	As required	EMS supplier has confirmed ongoing review of software	
Continue to attend SAA, AEA meetings, workshops etc		ERO/PAO	As required		
Commence overtime for relevant staff		ERO/PAO	As required		
Train and redeploy existing technical/valuation staff		ERO/PAO	If required		
Monitor and report expenditure against Scottish Government funding		ERO/PAO	To May 2021		
Maintain working practices and procedures that minimise COVID risk to staff		ERO/ Depute ERO	Ongoing		

Risk 7	Operational Area	Non-Domestic Rating/Council Tax			
<u>Risk Title/Description</u>					
<p>The combined effect of restrictions on surveys/inspections, the lack of Valuation Appeal Committee (VAC) Hearings since early 2020 and a tranche of material change of circumstances appeals submitted in March 2020 have resulted in a build-up of both NDR and Council Tax appeal workload. The risks arising are:-</p> <p>(a) Failure to dispose of appeals by their statutory dates, and</p> <p>(b) The knock-on staffing/resource effects on preparations for the 2023 Revaluation</p> <p>With VACs indicating that Hearings are unlikely to take place throughout the spring of 2021 the pressure on the disposal timetable is building rapidly.</p>					
Likelihood	3	Impact	3	Risk Score	9
<u>Controls</u>					
<p>VAC Hearing dates have been agreed for throughout 2021</p> <p>Statutory date for disposal of appeals has been extended to 31 December 2021 (Despite this the relative lack of recent progress has resulted in pressure mounting)</p> <p>Pro-active engagement in relation to Council Tax proposals and appeals has commenced.</p> <p>SAA engaging nationally on an approach to progressing COVID appeals</p> <p>Improving COVID outlook, partly due to vaccination roll-out.</p>					
Likelihood	3	Impact	3	Residual Risk	9
Action		Resp Person	Target Date	Progress	
Investigate alternative venues for VAC Hearings which allow for social distancing		Divisional Assessors	Ongoing	WDC offered Dumbarton County Buildings	
Consider remote/virtual Hearings		VAC Secretaries	Summer 2021	Secretary (AU) reports unsuccessful trials December 2020	
Continue to pro-actively engage with VAC Secretaries re the above		Divisional Assessors	As required		
Consider additional VAC Hearings		VAC Secretaries/ Divisional Assessors	As required	Secretaries made aware of potential need for additional hearings	
Consider or promote disposal by written submissions		VAC Secretaries/ Divisional Assessors	From February 2021	Secretary (AU) approached and responded positively	
Continue to be pro-active in seeking to dispose of Council Tax appeals		Divisional Assessors	Ongoing		
Pro-actively seek to progress appeals that appear to be without merit or where reductions may be appropriate		Divisional Assessors	Ongoing		
Consider liaising with Scottish Government regarding a possible further extension of the appeal disposal timetable		Via SAA	If required/ appropriate		

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Depute Assessor & Electoral Registration Officer

Valuation Joint Board – 18th June 2021

Subject: Public Sector Equality Duty**1.0 Purpose**

- 1.1 To seek members approval of The Public Sector Equality Duty Report and the approval of the Equality Outcomes contained within the report.

2.0 Background

- 2.1 The Board is subject to the Equality Act 2010 and the subsequent various Equality Act 2010 (Specific Duties) (Scotland) Regulations.
- 2.2 This requires that every two years the Board reports on mainstreaming the equality duty, publishes equality outcomes or reports on progress, publishes employee information and publishes gender pay gap information. Every four years the Board is also required to publish a statement on equal pay.
- 2.3 The last report published by the Board was in 2019.

3.0 Progress

- 3.1 The Public Sector Equality Duty Report was published in line with the requirements of the Regulations in April 2021 and is attached for Members' information.
- 3.2 The gender pay gap at 33% is broadly in line with the level in the 2019 report and new Equality Outcome has been introduced to attempt to close this gap.
- 3.3 The Report contains an equal pay statement on page 29. This has been expanded to cover additional protected characteristics for 2021 as required by the Regulations.
- 3.4 A review of the Equality Outcomes can be found on pages 30-36 along with an additional Equality Outcome on page 37 aimed at reducing occupational segregation.

4.0 Recommendations

- 4.1 It is recommended that the Board approves the attached revised Public Sector Equality Duty Report and approves the Equality Outcomes contained therein.

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Appendix 1: Public Sector Equality Duty Report



*Dunbartonshire and Argyll & Bute
Valuation Joint Board*

Public Sector Equality Duty

April 2021

Foreword

This Public Sector Equality Duty report is the backbone of a positive equal opportunities agenda which includes the promotion of equality by the Board within Argyll & Bute, and East and West Dunbartonshire.

The Board is committed to the promotion of equal opportunities and this report is the basis of that commitment and part of Dunbartonshire and Argyll & Bute Valuation Joint Board's wider equal opportunities actions.

The Board's performance in relation to the proposals contained in this report will be monitored and audited, and progress reported to elected members of the Board and to the citizens of Argyll & Bute and East and West Dunbartonshire.

This report should be read in conjunction with the Board's Single Equality Scheme.

Contents

	Page
Introduction	4
Mainstreaming the Equality Duty	
Equal Pay	6
Positive Action	6
Public Sector Duties	7
Specific Equality Duties	7
Monitoring	8
Customer Consultation	8
Access to Premises and Information	9
Training	9
Equality Impact Assessments	9
Workforce Monitoring	11
Pay Gap Reporting	27
Equal Pay Statement	29
Equalities Outcomes	30

1.0 Introduction

1.1 The Board.

The Dunbartonshire and Argyll & Bute Valuation Joint Board was established as part of the 1996 reorganisation of local government in terms of The Valuation Joint Boards (Scotland) Order 1995 and is vested with the functions of the three valuation authorities (Argyll & Bute Council , East Dunbartonshire Council and West Dunbartonshire Council) in the former Strathclyde Region. With the agreement of the three councils the Board also has responsibility for the Electoral Registration function. The Board has therefore appointed the Assessor to be the Electoral Registration Officer and to be responsible for the preparation and maintenance of the Register of Electors.

The Board comprises 16 members who are appointed by the three councils with the Argyll & Bute Council and West Dunbartonshire Council each nominating 5 members and East Dunbartonshire Council 6 members.

1.2 Functions of the Assessor and Electoral Registration Officer

Electoral Registration - This service is responsible for the compilation and maintenance of the Electoral Register. The Electoral Register is used at all elections and only persons who appear on the Register can vote. Electoral communications are issued every year to all properties that are residences. This service therefore reaches every member of the community who is aged 16 years or over. A statement is included with the forms stating that the form can be made available in other languages or larger print.

Valuation - This service is responsible for the compilation and maintenance of the Valuation Roll. The Valuation Roll is used by the Directors of Finance of the Board's constituent Councils to bill occupiers/owners for non-domestic rates. A statement is included with relevant forms and Notices stating that they can be made available in other languages or larger print.

Council Tax - This service is responsible for the compilation and maintenance of the Council Tax List. The List is used by the Directors of Finance of the Board's constituent Councils to bill occupiers/owners for Council Tax payments. Council Tax Banding Notices are issued to new dwellings, and certain altered dwellings. This Service reaches all Council Taxpayers in Dunbartonshire and Argyll & Bute. A statement is included with relevant forms and Notices stating that they can be made available in other languages or larger print.

1.3 Service Mission and Vision

“WHO WE ARE”

Dunbartonshire and Argyll & Bute Valuation Joint Board is an independent local authority which was established by The Valuation Joint Boards (Scotland) Order 1995

“WHAT WE DO”

We professionally compile and maintain the Valuation Rolls, Council Tax Valuation Lists and Registers of Electors for the Argyll & Bute, East Dunbartonshire and West Dunbartonshire Council areas

“OUR AIMS”

Building on our established professionalism, we aim to provide high quality, effective and responsive services to all of our stakeholders

COMMITMENTS

Within the constraints of the increasingly tight public finance regime, we are committed to:

- Consulting our stakeholders, and listening and responding to their views
- Valuing staff and providing them with opportunities to develop and contribute
- Reacting innovatively to change
- Encouraging innovation and recognising achievement within the organisation
- Treating all stakeholders, including staff, in a fair, consistent manner and in accordance with our Equalities Requirements.
- Striving for continuous improvement in all aspects of service delivery
- Ensuring that we are accessible and accountable to stakeholders
- Pro-actively planning workloads and deploying resources efficiently
- Using language which is easy to understand
- Working with our partners in the Scottish Assessors' Association to ensure Scotland-wide consistency of approach to service delivery

It can therefore be seen from the above that the Board, by embedding a firm commitment to achieving equality of service provision into its Vision, Mission and Commitments statements, has established equalities into the ethos of the organisation.

2.0 Equal Pay

The Equality Impact Assessment carried out on behalf of Unison following the completion of the Pay Modernisation processes for the Board's staff states "On the basis of the information supplied, the new pay scheme is consistent with the principles of equal pay for work of equal value. It reduces the overall pay gap and removes any significant pay gap for work rated as equivalent. The overall pay gap remains a concern but given that this results from the predominance of men in higher grades and women in lower grades, it is outwith the scope of this report." The Board will, through recruitment and promotion, attempt to remove this imbalance when the appropriate opportunities arise.

The Board will not implement conditions of employment restricting staff from making public what they are paid when attempting to identify discrimination.

3.0 Positive Action

Prior to the 2010 legislation, 'positive action' was permitted to allow employers to encourage applications for employment from under represented groups.

Positive action does not mean positive discrimination. Recruitment or promotion must still be based on merit. A person cannot be appointed just because he or she possesses a protected characteristic. That would be positive discrimination, which continues to be unlawful in the UK.

The VJB operates a scheme that guarantees an interview where an applicant has declared having a disability and they have the minimum requirements for the post.

The Board will take proportionate measures to overcome any perceived disadvantage or to meet specific needs for a person with a protected characteristic, much along the lines of providing facilities for disabled persons.

4.0 Public Sector Duties

The Public Sector Equality duty covers the protected characteristics of age, disability, gender reassignment, pregnancy and maternity, race, religion or belief, sex and sexual orientation. The Public Sector Equality duty also covers marriage and civil partnerships, with regard to eliminating unlawful discrimination in employment.

The Board when carrying out its functions will have due regard to the need to:

- Eliminate discrimination, harassment, victimisation and any other conduct prohibited by the Act;
- Advance equality of opportunity between persons sharing a protected characteristic and persons who do not share it; and
- Foster good relations between persons who share a protected characteristic and persons who do not share it.
- Consider the needs of all individuals in their day to day work, in developing policy, in delivering services, and in relation to their own employees.

Consideration of equality issues must influence the decisions reached by the Board – such as in how we act as employers; how we develop, evaluate and review policy; how we design, deliver and evaluate services and how we commission and procure services from others.

5.0 Specific Equality Duties

In line with the requirements of The Equality Act 2010 (Specific Duties) (Scotland) Regulations 2012 the Joint Board will comply with the following duties;

- To report progress on mainstreaming the Equality Duty.
 - To publish equality outcomes and report progress.
 - To Equality Impact Assess Policies and Practices.
 - To gather and to use employee information.
 - To consider award criteria in relation to public procurement.
 - To publish required information in a manner which is accessible.
 - To publish gender pay gap information.
 - To publish statements on equal pay.
-

The Board is committed to integrating equality into its processes and ensuring that equality features explicitly and proportionately in its business operations.

6.0 Monitoring

Reports will be prepared and published on the Board's website annually to present staff statistics on the following:

- Analysis of data by age
- Analysis of data by carer responsibility
- Analysis of data by disability
- Analysis of data by gender reassignment
- Analysis of data by marriage and civil partnership
- Analysis of data by pregnancy and maternity
- Analysis of data by race
- Analysis of data by religion or belief
- Analysis of data by sex
- Analysis of data by sexual orientation

These reports will be used to identify where inequality exists and where actions are required in respect of any of the protected characteristics.

Use of the information from Staff Monitoring forms an essential part of our revised equalities outcomes. More information on this area can be found under Equalities Outcomes.

7.0 Customer Consultation

The Board issues, on a regular basis, Customer Consultation questionnaires which are statistically analysed to allow an annual report on stakeholder opinions on the service provided. This customer consultation examines the returns from all persons with, and without, protected characteristics and will continue to be used to identify where inequality exists in service provision or where positive actions are required in respect of any of the protected characteristics.

The Board also operates a Customer Complaints Policy with suggestion, comments and complaints forms available online.

Use of the information from Customer Consultation Questionnaires forms an essential part of our revised equalities outcomes. More information on this area can be found under Equalities Outcomes.

8.0 Access to the Board's premises and Information

Assessments have been made of the Board's premises and accesses have been improved, disabled toilets installed and a hearing loop installed where required. Unfortunately access to the upper floors of both offices is restricted for some disabled stakeholders but provision has been made to allow all services to be provided on the ground floors.

The Board has contracted with a translation service, to provide translations whenever necessary and staff are retrained annually on its application.

Those publications made on paper can generally also be made available, on request, in different languages, in Braille, audio tapes and other similar mediums.

Most forms issued provide details of how to obtain these alternative formats.

9.0 Training

The Board has identified and put in place arrangements for training its staff in relation to its duties to promote equality. The Board is committed to ensuring that staff receive adequate training in these areas. A rolling programme of refresher training on equalities and the equalities duties is embedded into our core training programme that covers all members of staff.

The Board considers it important that its own members receive training in its obligations with regard to equality, and will ensure that current and future members participate in training programmes provided by its constituent authorities.

A statement of commitment to Equality is included in staff Induction packs. All new staff, through the induction procedures, are made aware of all relevant Equality issues and retraining of all staff takes place when required.

Our Core Training programme also includes an annual refresh of translation service Training.

Our Management Team have also undertaken training on Equality Impact Assessments.

10.0 Equality Impact Assessments

There has never been a formal legal requirement on the Board to produce formal Equality Impact Assessments and no formal requirement exists in the public sector Equality Duty. The Valuation Joint Board however remains

committed to conducting Equalities Impact Assessments (EIAs) on all new and amended Policies and for changes to service provision. The Management Team of the Board uses its established Risk Management approach to identify the effects of changes of policy and legislation on persons with protected characteristics utilising, where appropriate, the Equality Impact Assessment tool developed by West Dunbartonshire Council. Negative effects for these persons are avoided, mitigated or accepted as appropriate and, where the risk is deemed to be high, a full Impact Assessment is carried out. The Impact Assessment identifies where the Joint Board can promote equality of opportunity and any gaps in policy or adverse effects will be addressed.

The details of the approach to full Impact Assessments will vary depending upon the nature of the change and its likely effect for persons with protected characteristics but each will include the following general steps:

- (a) Consider all available data and research findings
- (b) Assess the effect on persons (as above)
- (c) Consider mitigation action
- (d) Consider alternative approaches and opportunities to promote equalities
- (e) Decide on the most appropriate actions
- (f) Establish arrangements for monitoring outcomes
- (g) Publish the Impact Assessment
- (h) Promote positive effects

The where appropriate assessments are provided to the Valuation Joint Board meetings.

Workforce Monitoring Report for 2020/21

Introduction

Dunbartonshire and Argyll & Bute Valuation Joint Board (the Board) is committed to providing a working environment which values diversity. It fosters a workplace culture which is free from unlawful discrimination, harassment, victimisation or bullying and where all employees and the wider community they serve are treated with dignity and respect.

As an employer, the Board has made progress in fostering an inclusive working environment by:

- Introducing a range of policies and practices, including Wellbeing Support, Flexible Working, Equality at Work and Dignity at Work which promote equality at work, foster a positive working environment and eliminate unlawful discrimination, harassment and victimisation. A Disability Leave Policy has also been introduced and several employees have tailored adjustment agreements to reflect their particular needs. All policies which impact on employees have been developed in consultation with Trades Unions.
- Mainstreaming equality into training and development,
- Setting up an Equality Champion to promote equality across all Board services. The Champion is a member of and reports to the Management Team on a regular basis,
- Including Equality as a core competency in our Performance and Development Review system.
- Including Equalities as a standing agenda item for Management Team Meetings

The Board recognises that we must ensure that any steps taken to promote equality translate into meaningful change for employees and that our duty to advance equality of opportunity is an ongoing one.

One of the key tools we can use to evaluate the effectiveness of our equality measures is to annually monitor the make up of our workforce. By doing this, we are better able to identify any equality issues in employment and take action to overcome any disadvantage. Monitoring also enables us to understand the impact of our policies and procedures on employees and identify any trends or patterns.

We will use our workforce monitoring data to:

- Identify areas of occupational segregation by gender and consider measures to address these.
- Identify any disparities in the profile of our workforce by protected characteristic.
- Develop equality outcomes to overcome disadvantage and further the equality duty
- Compare our data with any available national statistics.
- Identify gaps in workforce data and take steps to address these.

Legal Framework and EHRC Guidance

By embracing the diversity of our employees and maximising their individual potential, we can foster innovation, deliver high quality services and create a positive workplace culture. As a public body, the Board also has legal obligations under the Public Sector Equality Duty to:

- Eliminate unlawful discrimination, harassment and victimisation and other conduct prohibited by the Equality Act 2010
- Advance equality of opportunity between those who share a protected characteristic and those who do not
- Foster good relations between those who share a protected characteristic and those who do not.

The Equality Act 2010 (Specific Duties) (Scotland) Regulations require us to gather and publish information annually on the composition of our workforce and on the recruitment, development and retention of our employees with respect to their protected characteristics.

Non statutory guidance from the Equality and Human Rights Commission on the specific duties recommends that organisations work towards gathering and using information disaggregated by protected characteristics on the following:

- Recruitment and promotion
 - Numbers of part-time and full-time staff
 - Pay and remuneration
 - Training and development
 - Return to work of women on maternity leave
 - Return to work of disabled employees following sick leave relating to their disability
-

- Grievances (including about harassment)
- Disciplinary action (including for harassment)
- Dismissals and other reasons for leaving.

Where possible, this report will report on the aforementioned categories by protected characteristic. Where our reporting mechanisms are unable to provide information, we will highlight the gaps and take steps to gather the data for our next annual monitoring report.

A series of information sessions were held with staff to ensure that they were fully aware of the significance of the information being requested. The information sessions were useful in sparking debate and discussion on many areas and information provided by Stonewall and the Equalities and Human Rights Commission was central to informing the debate. The data from our workforce used within this report was ingathered during the first quarter of 2021.

There is no requirement for the member of staff to complete all or any of the survey, however it did get a response rate of 72% and tables in this section reflect the outcome of this survey. The Reporting categories for our workforce are age, carer responsibility, disability, gender reassignment, marriage and civil partnership, pregnancy and maternity, race, religion and belief, sex, and sexual orientation.

Scope of Report

This report provides an overview of our workforce profile as at 31st March 2021 and is structured as follows:

- Analysis of data by age
- Analysis of data by carer responsibility
- Analysis of data by disability
- Analysis of data by gender reassignment
- Analysis of data by marriage and civil partnership
- Analysis of data by pregnancy and maternity
- Analysis of data by race
- Analysis of data by religion or belief
- Analysis of data by sex
- Analysis of data by sexual orientation

Our Workforce profile is also split to show all staff, full time staff and part time staff.

Analysis by Protected Characteristic

Age

Age Profile of Workforce

- The largest percentage of our workforce is made up by employees in the 41 to 60 age group which make up 61% of staff. 25% of employees are aged 31 to 40 and 6% are 22 to 30. 8% are over 61.
- All our part time work force is aged 31 or over, with 40% of them are aged over 60.

Grievance by Age

- There have been no recorded grievances

Disciplinary Proceedings by Age

- There have been no Disciplinary Proceedings

Age Range	All Staff	Full Time	Part Time
16 -17	2%	3%	0%
18 -21	0%	0%	0%
22 – 30	14%	18%	0%
31 – 40	14%	12%	20%
41 – 50	27%	24%	40%
51 – 60	34%	44%	0%
61 – 65	4%	0%	20%
66 – 70	5%	0%	20%
71+	0%	0%	0%
Do not wish to declare	0%	0%	0%

Analysis by Protected Characteristic

Carer Responsibility

Profile of Workforce

- 10% of the staff have caring responsibilities while 90% have none.
- The proportions are similar across full time and part time employees.

Grievance by Carer Responsibility

- There have been no recorded grievances

Disciplinary Proceedings by Carer Responsibility

- There have been no Disciplinary Proceedings

Carer Responsibility	All Staff	Full Time	Part Time
No	89%	88%	90%
Yes	11%	12%	10%
Do not wish to declare	0%	0%	0%

Analysis by Protected Characteristic

Disability

Disability Profile of Workforce

- 23% of employees have stated that they have a disability. 77% do not have a disability. This data suggests that level of employees with a disability within our workforce is similar to the Scottish Working age population as a whole¹.
- A slightly higher proportion of our Part time staff declared having a disability

Disability and Grievance

- There have been no recorded grievances

Disciplinary Proceedings

- There have been no Disciplinary Proceedings

Disability	All Staff	Full Time	Part Time
No	77%	79%	70%
Yes	23%	21%	30%
Do not wish to declare	0%	0%	0%

¹ <http://www.gov.scot/Topics/People/Equality/Equalities/DataGrid/Disability>

Analysis by Protected Characteristic

Gender Reassignment

Workforce Profile by Gender Reassignment

- None of the workforce declared that they have undergone gender reassignment

Gender Reassignment and Grievance

- There have been no recorded grievances

Disciplinary Proceedings by Gender Reassignment

- There have been no Disciplinary Proceedings

Gender Reassignment	All Staff	Full Time	Part Time
No	100%	100%	100%
Yes	0	0	0
Do not wish to declare	0	0	0

Analysis by Protected Characteristic

Marital Status & Civil Partnership

Workforce Profile by Marital/ Civil Partnership Status

- 59% of the Board's employees are married. 34% have never been married or registered in a same sex partnership. 5% are divorced, and 2% are married and separated.
- 80% of our part time workforce are married.

Marital Status, Civil Partnership and Grievance

- There have been no recorded grievances

Disciplinary Proceedings

- There have been no Disciplinary Proceedings

Marriage and Civil Partnership	All Staff	Full Time	Part Time
Divorced	5%	3%	10%
Formerly in same sex partnership which is now legally dissolved	0%	0%	0%
In registered same sex civil partnership	0%	0%	0%
Married	59%	53%	80%
Never married or registered in same sex partnership	34%	41%	10%
Separated but married	2%	3%	0%
Separated but still in same sex civil partnership	0%	0%	0%
Surviving partner from same sex civil partnership	0%	0%	0%
Widowed	0%	0%	0%
Do not wish to declare	0%	0%	0%

Analysis by Protected Characteristic

Pregnancy and Maternity

Return to Work of Women on Maternity Leave

- There were two members of staff on or returning from Maternity Leave during the period.

Staff Pregnant	Maternity under 26 weeks
0	1

Analysis by Protected Characteristic

Race

Racial Profile of Workforce

- 98% of staff are British, English, Northern Irish or Scottish.
- 2% of staff are African

Grievance by Ethnicity

- There have been no recorded grievances

Disciplinary Proceedings by Ethnicity

- There have been no Disciplinary Proceedings

Race	Collective Group	All Staff	Full Time	Part Time
British, English, NI, Scottish	White	98%	97%	100%
African	Black	2%	3%	0%

Analysis by Protected Characteristic

Religion and Belief

Profile of Workforce

- 68% of staff declared as Christian, 32% have no religion.
- 90% of our part time workforce and 62% of our full time workforce are Christian

Grievance by Religious Belief

- There have been no recorded grievances

Disciplinary Proceedings by Religious Belief

- There have been no Disciplinary Proceedings

Religion and Belief	All Staff	Full Time	Part Time
Buddhist	0%	0%	0%
Christian	68%	62%	90%
Hindu	0%	0%	0%
Jewish	0%	0%	0%
Muslim	0%	0%	0%
No Religion	32%	38%	10%
Other	2%	3%	0%
Sikh	0%	0%	0%
Do not wish to declare	0%	0%	0%

Analysis by Protected Characteristic

Sex

Gender Profile of Workforce

- The Board's workforce is predominantly female, with 64% of employees being female and 36% male. However this is closer to parity than the national position within local authorities, where 73.5% (186,000) of people in employment in Local Authorities in Scotland are female compared with 26.5% (67,000) being male.²
- Our Part time workforce is predominantly female

Grievances by Gender

- There have been no recorded grievances

Disciplinary Proceedings by Gender

- There have been no Disciplinary Proceedings

Gender	All Staff	Full Time	Part Time
Female	64%	59%	80%
Male	36%	41%	20%

² www.gov.scot/publications/public-sector-employment-statistics-web-tables/

Analysis by Protected Characteristic

Sexual Orientation

Workforce profile by Sexual Orientation

- 98% of the staff are heterosexual straight.
- This is broadly in line with the findings of the Scottish Household Survey³

Grievance by Sexual Orientation

- There have been no recorded grievances

Disciplinary Proceedings by Sexual Orientation

- There have been no Disciplinary Proceedings

Sexual Orientation	All Staff	Full Time	Part Time
Bisexual	0%	0%	0%
Gay or Lesbian	2%	3%	0%
Heterosexual straight	98%	97%	100%
Other	0%	0%	0%
Do not wish to declare	0%	0%	0%

³ <https://scotland.shinyapps.io/sg-scottish-household-survey-data-explorer/>

Recruitment Monitoring for 2020/21

The Joint Board use of the National Recruitment Portal (www.myjobscotland.gov.uk). Submitting equalities data is not mandatory for applicants and is not made available to the recruitment panel, other than disability information. If a candidate meets the minimum job requirements and states that they have a disability then they are guaranteed an interview.

The Board is supported in our recruitment processes by West Dunbartonshire Council. The recruitment portal has recently expanded the equalities monitoring information to include all protected characteristics although the categories within the protected characteristics in some instances do not mirror exactly those within our employee survey.

During 2020/21 The Board advertised 7 posts, due to the possibility of identifying individuals from this no equality information will be published for the successful applicant other than that contained within our overall workforce monitoring.

The following information relates to the applications received for the posts.

Age Range	Percentage of Applicants
16 -17	1%
18 -21	11%
22 – 30	41%
31 – 40	20%
41 – 50	14%
51 – 60	11%
61 – 65	2%
66 – 70	0%
71+	0%
Do not wish to declare	0%

Carer Responsibility	Percentage of Applicants
No	77%
Yes	21%
Do not wish to declare	2%

Disability	Percentage of Applicants
No	93%
Yes	6%
Do not wish to declare	2%

Gender Reassignment	Percentage of Applicants
No	98%
Yes	0.2%
Do not wish to declare	1%

Marriage and Civil Partnership	Percentage of Applicants
Divorced	3%
Living with Partner	20%
Married / Civil Partnership	22%
Single	52%
Separated	1%
Widowed	0.2%
Do not wish to declare	2%

Ethnicity	Percentage of Applicants
White British, English, NI, Scottish	92%
Asian Pakistani	3%
Asian Chinese	0.2%
Black African	1%
Other	1%
Do not wish to declare	2%

Religion and Belief	Percentage of Applicants
Buddhist	0.5%
Christian	34%
Muslim	2%
No Religion	55%
Humanist	0.5%
Other Religion	2%
Do not wish to declare	7%

Gender	Percentage of Applicants
Female	57%
Male	42%
Do not wish to declare	1%

Sexual Orientation	Percentage of Applicants
Bisexual	3%
Gay or Lesbian	4%
Heterosexual straight	88%
Other	0.6%
Do not wish to declare	4%

Training

Core Training formalises the training for a number of topics that are essential for all employees to undertake. Topics within this include Equalities, Health and Safety and Information Security.

DABVJB has enhanced the focus for online training through the i-learn platform provided via West Dunbartonshire Council. These online training resources can be accessed by employees from either their place of work or from their computer at home. The resource is available 24/7 which means that training is available at a time and place that suits employees with no need for an application or approval.

The Equalities champion has also attended and participated in a number of events including some organised by The Scottish Government, The Equalities and Human Rights Commission, Close the Gap and a joint event between the Electoral Commission and the Scottish Refugee Council.

Our Management Team has also undertaken training on Equality Impact Assessments.

Therefore training has been provided and planned across the workforce.

Staff Retention

All members of staff on leaving DABVJB are requested to complete an exit questionnaire including equalities questions. The responses in these questionnaires are considered. During 2020/21 two members of staff left.

Due to the low numbers involved it would not be appropriate to publish the equalities data.

Pay Gap Reporting

The average hourly rates of pay for our staff as at 31st March 2021 are shown below:

Grouping	Mean Average Hourly Rate	Difference from All Male
All Female	£14.81	33%
All Male	£22.17	
Female Full Time	£14.88	33%
Male Full Time	£23.45	
Female Part Time	£14.66	34%
Male Part Time	£14.95	

The median hourly rates of pay for our staff as at 31st March 2021 are shown below

Grouping	Median Hourly Rate	Difference from All Male
All Female	£12.51	29%
All Male	£17.76	
Female Full Time	£12.51	30%
Male Full Time	£20.61	
Female Part Time	£11.41	36%
Male Part Time	£17.76	

Note: Part time is any employee with a working pattern averaging fewer than 35 hours per week

DABVJB has a relatively small number of staff and the gender pay gap can be significantly impacted through small changes in the profile of the workforce.

The gender pay gap is higher than the national average of 6.5% and higher than the median gender pay gap of 15.9%⁴. This is due in part to the predominance of Chartered Surveyors within promoted posts. The Surveying Profession has traditionally been male dominated with only 8% of RICS members being female in 1999.⁵ This proportion has slowly increased in the intervening period to 15%. Within DABVJB all staff of grades 11 and above are male however if we look at other posts where Chartered Surveyors are found we now have 62% of Valuer grade (Grade 8) and 67% of Divisional Valuer grade (Grade 9) staff female. In

⁴ Source <https://www.gov.uk/government/publications/dit-gender-pay-gap-report-and-data-2019-to-2020/dit-gender-pay-gap-report-2019-to-2020#:~:text=The%202020%20mean%20gender%20pay,hourly%20difference%20is%20%C2%A34.04>

⁵ Source RICS

addition 83% of our Trainee Valuers (Grades 3-6), the Chartered Surveyors of the future, are female.

The gender pay gap figures also reflect a number of temporary clerical staff employed to assist with the preparations for the 2021 Scottish Parliament Election. These temporary members of staff, approximately 10% of our workforce, are predominantly female.

The table below shows the distribution by gender across the pay grades with DABVJB

Grade	All	Male	Female
Grade 1	2%	100%	0%
Grade 3	33%	15%	85%
Grade 4	10%	17%	83%
Grade 5	7%	0%	100%
Grade 6	20%	50%	50%
Grade 7	3%	50%	50%
Grade 8	13%	38%	62%
Grade 9	5%	33%	67%
Grade 10	2%	0%	100%
Grade 11	3%	100%	0%
CO Grade	3%	100%	0%
All Grades		33%	67%

Equal Pay Statement

Dunbartonshire and Argyll & Bute Valuation Joint Board (DABVJB) is committed to the principle of equal opportunities for all and to ensure that employees are not discriminated against irrespective of their age, race, disability, sexual orientation, gender, gender re-assignment, marriage/civil partnership, pregnancy, maternity, religion or belief.

As an employer DABVJB will continuously strive to treat all staff equally as individuals free from any prejudice or other bias and will take action to eliminate any form of discrimination it encounters.

As part of this principle all employees should receive equal pay for the same or broadly similar work, for work rated as equivalent, and for work of equal value.

With this in mind DABVJB will operate a pay and benefits system which is transparent, based on objective criteria, and free from bias.

In support of this commitment to equality in pay, DABVJB will:

- examine existing and future pay practices for all employees to ensure that they comply with best equal pay practice and most current legislation
- carry out regular monitoring of the impact of these practices
- inform employees of how these practices work and how their pay and benefits are arrived at
- provide training and guidance for those involved in making decisions about pay and benefits
- consult on all changes to pay policy with trade union representatives

Through these actions, DABVJB will aim to avoid unfair discrimination in its pay and benefits system and reward fairly the skills, knowledge and competences of all employees.

Equality Outcomes

Equalities Outcome 1:

We are seen as an inclusive equal opportunities employer where all staff feel valued and respected.

Context

In 2012 our workforce survey had 5% of staff declaring that they had a disability, a number of information sessions took place and subsequent surveys showed an increase in the percentage declaring this characteristic bringing the survey more in line with the wider community.

Until recently nobody within the workforce had declared themselves to be LGB DAB-VJB is committed to providing an environment where members of our staff can confidently declare their status.

How will we measure this?

Description	Base line*	Performance Indicator	Update Frequency	Data Source
% of our workforce who have declared a disability	5%	Increase in the percentage of people who self declare a disability	Annual	Annual Staff survey
% of our workforce who have stated they are LGB	0%	Increase in the percentage of people who self declare they are LGB	Annual	Annual staff survey

*Baseline established from December 2012 staff survey

General Equality Duty

Advance equality of opportunity between people who share a relevant protected characteristic and those that do not.

Progress Made

Description	Base line December 2012	14/15	15/16	16/17	17/18	18/19	19/20	20/21
% of our workforce who have declared a disability	5%	23%	24%	19%	12%	18%	19%	23%
% of our workforce who have stated they are LGB	0%	0%	0%	0%	0%	0%	2%	2%

Since the adoption of this Equality Outcome we have used our employee information to identify the need to better inform our employees about the protected characteristics. There were a series of information events held covering topics such as the definition found within the Equality Act for Disability, how the information is handled and what it is used for. Information from a variety of groups such as Stonewall and the Equality and Human Rights Commission (EHCR) has also been made available. This has led to an increase in the number members of staff who identified themselves as having a disability and it is now around the same level as the national average for working age population.

The percentage of people declaring themselves to be LGB has recently risen and work will continue to ensure that any LGB members of staff can feel confident about declaring their status. However it should be noted that information contained in the Scottish Government website suggests that there is possibly underreporting of this characteristic for a number of reasons including:

- Asking about sexual orientation/identity is a new development in national surveys and such questions can be seen as intrusive and personal.
- There is still significant prejudice and discrimination against LGB people in society. In a context where some LGB people will not have told friends and family about their sexual identity, there is a real question about whether LGB people generally would want to be open with an employer.
- The default option for being uncertain about one's sexual orientation may be to respond 'straight/heterosexual' rather than to say 'Don't know / not sure'.
- Particular LGB people are still less likely to be open where they belong to groups or communities where an LGB identity is less accepted.

See: <http://www.gov.scot/Topics/People/Equality/Equalities/DataGrid/SexualOrientation>

It is within this context that we will continue to try to create an environment where LGB members of staff can feel confident about declaring this characteristic.

Review

The progress made with the declaration of disability and sexual orientation within the workforce is encouraging, however, further monitoring and reinforcing the message with our staff is vital to ensuring that this is imbedded within the organisation.

It is important that the positive steps that have been undertaken are continued and, as such, this Equality Outcome will continue to be in place from 2021. In addition to the measurement shown above, we will also incorporate the results of our staff survey to help assess progress with this Equality Outcome. The result of our 2020 survey is shown below and will form a baseline going forward.

Our Workforce characteristic survey tends to get a return rate of about 70-80% and our annual staff survey has tended to get a return rate of between 30 and 50%. We will look at ways to try and increase the levels of returns for both surveys to ensure they are an accurate reflection of our workforce and their views.

Equality at Work	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree
Do you think there is a good level of commitment shown by the Board to promote equality and diversity in the workplace?	9	14	1	0	0
I could confidently raise issues and concerns regarding discrimination and harassment	9	15	0	0	0
I feel that the Joint Board is a safe and inclusive place to work for people from all backgrounds and groups	10	12	2	0	0
Have you experienced or reported harassment, discrimination or been disadvantaged because of any protected characteristic <u>in the last year?</u>				Yes	0
				No	24

Equality Outcome 2:

Our Services meet the needs of, and are accessible to, all member of our community and our staff treat all service users, clients and colleagues with dignity and respect.

Context

DAB-VJB have consistently achieved high customer satisfaction rates this has been analysed across all the current protected characteristics.

How will we measure this?

Description	Base line	Performance Indicator	Update Frequency	Data Source
% of disabled people who rate DAB-VJB as professional, courteous and helpful	To be established in revised customer satisfaction survey	To have similar levels of customer satisfaction across all protected characteristics	Annual	Annual Customer Satisfaction Survey
% of Females who rate DAB-VJB as professional, courteous and helpful	To be established in revised customer satisfaction survey	To have similar levels of customer satisfaction across all protected characteristics	Annual	Annual Customer Satisfaction Survey
% of Males who rate DAB-VJB as professional, courteous and helpful	To be established in revised customer satisfaction survey	To have similar levels of customer satisfaction across all protected characteristics	Annual	Annual Customer Satisfaction Survey
% of People aged 50+ who rate DAB-VJB as professional, courteous and helpful	To be established in revised customer satisfaction survey	To have similar levels of customer satisfaction across all protected characteristics	Annual	Annual Customer Satisfaction Survey
% of people under 30 who rate DAB-VJB as professional, courteous and helpful	To be established in revised customer satisfaction survey	To have similar levels of customer satisfaction across all protected characteristics	Annual	Annual Customer Satisfaction Survey
% of BME people who rate DAB-VJB	To be established in revised	To have similar levels of customer satisfaction	Annual	Annual Customer

as professional, courteous and helpful	customer satisfaction survey	across all protected characteristics		Satisfaction Survey
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% of LGB people who rate DAB-VJB as professional, courteous and helpful	To be established in revised customer satisfaction survey	To have similar levels of customer satisfaction across all protected characteristics	Annual	Annual Customer Satisfaction Survey
% of Heterosexual people who rate DAB-VJB as professional, courteous and helpful	To be established in revised customer satisfaction survey	To have similar levels of customer satisfaction across all protected characteristics	Annual	Annual Customer Satisfaction Survey
% of people from minority religions who rate DAB-VJB as professional, courteous and helpful	To be established in revised customer satisfaction survey	To have similar levels of customer satisfaction across all protected characteristics	Annual	Annual Customer Satisfaction Survey
% of Christians who rate DAB-VJB as professional, courteous and helpful	To be established in revised customer satisfaction survey	To have similar levels of customer satisfaction across all protected characteristics	Annual	Annual Customer Satisfaction Survey
% of those with no religious belief who rate DAB-VJB as professional, courteous and helpful	To be established in revised customer satisfaction survey	To have similar levels of customer satisfaction across all protected characteristics	Annual	Annual Customer Satisfaction Survey

General Equality Duty

Advance equality of opportunity between people who share a relevant protected characteristic and those that do not.

Progress Made

The outcomes of the last five Customer Satisfaction surveys are detailed in the table below. The very positive outcome across the protected characteristics is welcomed, however, this has to be viewed in the context of the variable sample sizes ranging from 348 returns to 109, with not all returns including response to

all of the equalities questions. The smallest sample size was during 20/21 where undoubtedly the COVID pandemic had an impact on the demands for our services and on how they were delivered.

Description	16/17	17/18	18/19	19/20	20/21
% of all respondents who rate DAB-VJB as professional, courteous and helpful	97%	99%	94%	98%	92%
% of disabled people who rate DAB-VJB as professional, courteous and helpful	100%	100%	96%	93%	94%
% of Females who rate DAB-VJB as professional, courteous and helpful	97%	99%	97%	94%	89%
% of Males who rate DAB-VJB as professional, courteous and helpful	97%	99%	92%	96%	95%
% of People aged 50+ who rate DAB-VJB as professional, courteous and helpful	98%	98%	98%	95%	94%
% of people under 30 who rate DAB-VJB as professional, courteous and helpful	94%	100%	100%	90%	90%
% of BME people who rate DAB-VJB as professional, courteous and helpful	75%	100%	75%	100%	100%
% of LGB people who rate DAB-VJB as professional, courteous and helpful	100%	100%	100%	90%	100%
% of Heterosexual people who rate DAB-VJB as professional, courteous and helpful	98%	99%	96%	96%	99%
% of people from minority religions who rate DAB-VJB as professional, courteous and helpful	100%	100%	100%	94%	100%
% of Christians who rate DAB-VJB as professional, courteous and helpful	99%	98%	96%	98%	97%
% of those with no religious belief who rate DAB-VJB as professional, courteous and helpful	95%	100%	87%	95%	100%

Review

It is important to continue to monitor how our service users view our service delivery particularly as we look at changes to working practices and demands for our services in the context of COVID.

In the coming months we are likely to continue to reshape our service delivery and it is vital that we ensure that we can quickly identify if these changes are negatively impacting on any particular grouping.

In 2020 there was a change to the eligibility criteria for registering to be on the Local Government Electoral Register to expand the range of nationalities that

can register. This potentially widens the range of ethnicities that will be using our service.

Therefore this Equality Outcome will continue to be in place for 2021.

New Equality Outcome 3:

The VJB has a reduced level of gender based occupational segregation.

Context

The VJB has a pay gap in the average hourly pay rate of 33% between male and female staff. This gap has been consistent since it was first measured in 2019. 78% of our female staff are in Grades 1-6 and only 22% are Grade 7 and above. 55% of our male staff are in Grades 1-6 and 45% are Grade 7 and above.

How will we measure this?

The table below shows the distribution by gender across the pay grades within DABVJB. This will be monitored on an annual basis.

Grade	All	Male	Female
Grade 1	2%	100%	0%
Grade 3	34%	14%	86%
Grade 4	10%	17%	83%
Grade 5	7%	0%	100%
Grade 6	20%	55%	45%
Grade 7	3%	50%	50%
Grade 8	13%	38%	62%
Grade 9	5%	33%	67%
Grade 10	2%	0%	100%
Grade 11	3%	100%	0%
CO Grade	3%	100%	0%
All Grades		33%	67%

General Equality Duty

Advance equality of opportunity between people who share a relevant protected characteristic and those that do not.

A large print version or a translation of this document into other languages can be provided.

Gabhaidh tionndadh anns a' chlà mhòr no eadar-theangachadh den sgrìobhainn seo ann an cànanan eile toirt seachad. Cuiribh fios gun chosgais gu: 0800 980 0471

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DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by the Clerk

Valuation Joint Board – 18 June 2021

Subject: Amendments to Standing Orders – June 2021

1.0 Purpose of Report

- 1.1 To seek approval of proposed changes to the Valuation Joint Board's Standing Orders to enable remote attendance by Members at future meetings of the Board.

2.0 Background

- 2.1 Members will be aware that due to the Coronavirus pandemic an exception was made by the Scottish Government to allow meetings of Council Committees, Joint Committees and Boards, etc., to be held without public access. At present, such meetings are being held remotely in full via MS Teams or Zoom but this exception is likely to be removed when government guidelines on attendance of meetings and the requirement for social distancing are relaxed.
- 2.2 Members will also be aware that from time to time it has been difficult to achieve a quorum of the Board, which has been made more difficult by the considerable distances to be travelled by some Members to attend these meetings. It is therefore proposed that Standing Orders be amended to allow Members to attend all future meetings of the Board remotely, if they so choose and if the Board agrees.

3.0 Main Issues

- 3.1 The intention of the proposed changes to the Standing Orders is to allow Members to participate in meetings of the VJB in person (when permitted to do so) or remotely, if they so choose. However, the proposed amendment to Standing Orders (SO 4.1, 8.2, 8.3 and 14.5) are deliberately silent on the method of achieving this as that may vary depending on the location of the meeting and the technical solution available to achieve remote access. This could be achieved by using an established video-conferencing facility via a telephone line connection or could be by a more sophisticated hybrid or blended model of meeting similar to that being developed by West Dunbartonshire Council in the Civic Space, Church Street, Dumbarton. It is also likely that other Councils may be developing their own version of hybrid meeting system as pressure grows to return to some form of face to face public meeting.
- 3.2 It is important to note that regardless of what type of technical system is available, it will be necessary to allow the press and public access either to the physical meeting room or to the online meeting and accordingly provision has been made in the Standing Orders to enable this to happen (SO 8.2 refers).

- 3.3 Of course, if the public and press are given electronic access to a meeting then they will have the opportunity to record the meeting which is why a new Standing Order 8.3 has been proposed to address the issue.
- 3.4 It is also suggested that whenever there is remote attendance at a meeting of the Board that all votes are conducted by roll call vote to ensure that all Members are included in such decision making and accordingly Standing Order 14.5 has been revised to enable this.
- 3.5 It is hoped that the above changes to Standing Orders will enable all Members to participate in meetings whether it be in person or remotely which could be beneficial by reducing travel times and carbon emissions. It is for the Board to determine at a future date whether it wants its meetings to proceed remotely in part or in full depending on the success or otherwise of technical solutions currently being developed to achieve this.

4.0 Next Steps

- 4.1 At present all meetings of the Board will be held remotely using Zoom or MS Teams until such times as government restrictions are relaxed and meetings can be conducted in person. However, when these restrictions are removed Members will be able to continue accessing meetings remotely, if they wish to do so.

5.0 Recommendations

- 5.1 Members are asked to approve the revised Standing Orders, as appended to this report.

Person to contact: George Hawthorn, Manager of Democratic and Registration Services. E-mail: george.hawthorn@west-dunbarton.gov.uk. Tel: 07903 010404

**DUNBARTONSHIRE AND ARGYLL & BUTE
VALUATION JOINT BOARD**

STANDING ORDERS
(as amended June 2021)

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

STANDING ORDERS - INDEX

- 1.0 Constitution and Appointment of Members
- 2.0 Duration and Termination of Membership
- 3.0 Conveners and Depute Conveners
- 4.0 Meetings
- 5.0 Calling of Meetings
- 6.0 Order of Meeting
- 7.0 Questions
- 8.0 Admission of Press and Public
- 9.0 Powers and Duties of Convener
- 10.0 Adjournment
- 11.0 Order of Debate
- 12.0 Motions and Amendments
- 13.0 Suspension of Members
- 14.0 Voting
- 15.0 Suspension of Standing Orders
- 16.0 Contracts
- 17.0 Sub-Committees
- 18.0 Disability of Members – Contracts Etc.
- 19.0 Assessor

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

STANDING ORDERS

1.0 CONSTITUTION AND APPOINTMENT OF MEMBERS

- 1.1 The Board shall have a total of 16 members. Argyll and Bute Council and West Dunbartonshire Council shall each appoint 5 members. East Dunbartonshire Council shall appoint 6 members.
- 1.2 The constituent authorities of the Board may at any time by unanimous agreement alter the total number of members of the Board or the number of members to be appointed by any constituent authority, provided that the numbers of members to be appointed by the constituent authorities shall remain, as near as possible, in the same proportion as that specified in Standing Order 1.1.
- 1.3 The Members of the Board shall be appointed at the first Meeting of each constituent authority after each ordinary election, or as soon as possible thereafter.
- 1.4 A constituent authority may appoint persons as substitute members to attend Meetings of the Board, or any of its Sub-Committees, in the absence of any members appointed to the Board by that authority.
- 1.5 Any person appointed as a member, or a substitute member, of the Board must be a Councillor for the area of the constituent authority making the appointment.
- 1.6 The Board may appoint from its membership such Sub-Committees as it may from time to time consider appropriate or desirable and may refer to any such Sub-Committee such matters as the Board may from time to time specify.

2.0 DURATION AND TERMINATION OF MEMBERSHIP

- 2.1 Subject to Standing Orders 2.2 to 2.4, any person appointed by a constituent authority as a member of the Board shall hold office until the first Meeting of that authority held after the next ordinary election following the date of his/her appointment.
- 2.2 If, prior to the next ordinary election following the date of his/her appointment, a member of the Board ceases to be a Councillor for the area of the constituent authority which appointed him/her, he/she shall immediately cease to be a member of the Board.
- 2.3 A member of the Board may resign his/her membership at any time by written intimation to that effect to the Clerk to the Board and the constituent authority which appointed him/her.

- 2.4 A constituent authority may at any time terminate the membership of any person appointed by it as a member of the Board.

3.0 CONVENERS AND DEPUTE CONVENERS

- 3.1 The Board shall appoint from its membership a Convener and Depute Convener, but the Convener and Depute Convener shall not, at any time, be members of the same constituent authority.
- 3.2 The Convener and Depute Convener of the Board shall each hold office until the date of the next ordinary election following the date of his/her appointment, or the date of his/her ceasing to be a member of the Board, whichever is earlier.
- 3.3 The Convener, or in his absence the Depute Convener, shall preside at all Meetings of the Board. Where both the Convener and the Depute Convener are absent from any Meeting the members present shall appoint a Convener for that Meeting.
- 3.4 In the event of an equality of votes at a Meeting, the Convener of that Meeting shall, subject to Standing Order 3.5, have a casting vote as well as a deliberative vote.
- 3.5 Where there is an equality of votes at a Meeting and the matter which is the subject of the vote relates to the appointment of a member of the Board to any particular office or Sub-Committee of the Board, the decision shall be by lot.

4.0 MEETINGS

- 4.1 The Board shall hold such Meetings as it shall consider necessary for the disposal of its business at such places or by such means as it may from time to time fix. Members may attend such Meetings remotely providing arrangements can be made for members to participate via electronic means.
- 4.2 The Clerk to the Board shall send copies of the Minutes of all its Meetings to each of its constituent authorities for their information.
- 4.3 The quorum of the Board shall be 4 members provided that, except as hereinafter specified, there shall be at least one member present from each constituent authority. A Meeting of the Board shall be adjourned if any constituent authority is not represented, and if any constituent authority remains unrepresented at the reconvened Meeting, that Meeting may proceed without further adjournment.

- 4.4 If, during or at the scheduled time of commencement of any Meeting of the Board, or of any Sub-Committee, the Convener shall find that there are fewer than a quorum of members present, he/she shall, after a lapse of 10 minutes, cause the roll to be called and, if a quorum be not then present, the meeting shall be terminated or not take place as appropriate.

5.0 CALLING OF MEETINGS

- 5.1 Except in the case of urgency all Meetings of the Board shall be called by circular containing the Agenda of the Meeting issued by the Clerk to the Board not less than 3 clear working days before the date of the Meeting.

6.0 ORDER OF MEETING

- 6.1 The order of business of the Board at all ordinary Meetings shall proceed (unless otherwise directed by the Convener who may, at his/her discretion, alter the order of business at any stage) in the following order:-

- (a) Apologies
- (b) Declarations of Interest
- (c) Approval and/or amendment of Minutes of Sub-Committees and Board Meetings unless reported for information only.
- (d) Business, expressly required by statute to be done at the Meeting.
- (e) Business (if any) remaining from the last Meeting.
- (f) Reports submitted for consideration
- (g) Any correspondence, communications or other business specially brought forward by direction of the Convener.
- (h) Motions, of which requisite notice in writing has been given in the order in which they have been lodged.
- (i) Questions of which notice in writing has been given.

- 6.2 At all ordinary, special and statutory Meetings of the Board, no business other than that on the Agenda shall be discussed or adopted in terms of Section 50B of the Local Government (Scotland) Act 1973 (hereinafter referred to as the 1973 Act) except where, by reason of special circumstances which shall be specified in the Minutes, the

Convener is of the opinion that the item should be considered at the Meeting as a matter of urgency. Any request for urgent business must be intimated to the Convener and the Assessor no later than 2 hours before the scheduled start of the meeting. The Convener will advise the Board of the terms of the request at this stage. If accepted the Convener will determine where in the order of business the item will be heard.

- 6.3 No member shall be entitled to propose a motion other than one arising directly out of a matter regularly before the Meeting, unless notice of such motion has been given at a previous ordinary Meeting or has been received by the Assessor and/or Clerk in writing at least seven clear days before the date of such Meeting. Such notice of motion shall be entered in a book and kept in his/her office, which book shall be open to inspection by every member of the Board. In the absence of a member who has given notice of a motion, any member may move the motion.

7.0 QUESTIONS

- 7.1 Except when in debate, any member may put a question to the Convener of the Board or any Convener of a Sub-Committee at any Meeting of the Board concerning any relevant and competent business arising upon the Agenda. Any member may also put a question to the Convener of the Board or any Convener of a Sub-Committee at any Meeting of the Board concerning any relevant and competent business not arising upon the Agenda, provided he/she shall have given notice in writing to the Assessor and/or the Clerk which notice must be received by the Assessor and/or the Clerk at least seven clear days prior to the date of such Meeting. No discussion shall be allowed on the questions so put. Questions must relate to the item of business or documents referred to in the associated report as backgrounds papers, or associated material in the public domain. Questions should not relate to other documents that Members or officers may not have sight of.
- 7.2 When a question of order is raised at a Board or Sub-Committee Meeting, no member other than the member who raised the question of order shall speak to that question, except with the permission of the Convener. The decision of the Convener on a question of order shall be final. After a question of order is decided, the member who was addressing the Meeting at the time when it was raised shall be entitled to proceed with the discussion giving effect to the Convener's ruling.

8.0 ADMISSION OF PRESS AND PUBLIC

- 8.1 Subject to the extent of the accommodation available and subject to the terms of Sections 50A and 50E of the 1973 Act, Meetings of the

Board and Meetings of any Sub-Committee of the Board shall be open to the public. The Clerk shall be responsible for giving public notice of the time and place of each Meeting of the Board by posting it within the Board's offices not less than three working days before the date of each Meeting and in the case of Meetings of Sub-Committees held at premises other than the offices of the Board, such public notice may be posted at the premises where the Meeting is to be held.

8.2 When a meeting is being held remotely either in part or in full then electronic access will be given to the press and public.

8.3 No sound, film, video tape, digital or photographic recording of the proceedings of any meeting shall be made without the prior written approval of the Convener.

9.0 POWERS AND DUTIES OF CONVENER

9.1 The Convener shall, amongst other things,

- (a) Preserve order and ensure that every member of the Board shall have a fair hearing.
- (b) Decide all matters of order, competency and relevancy.
- (c) Determine the order in which speakers can be heard;
- (d) Decide whether to have a recess at any point in the meeting.
- (e) Ensure that due and sufficient opportunity is given to members of the Board who wish to speak to express their views on any subject under discussion.
- (f) Require that any motion or amendment shall be stated and/or reduced to writing providing that the Convener shall allow sufficient time for this to be done.
- (g) Maintain order and where any member of the public causes disorderly conduct or other misbehaviour, order the exclusion of any such person.
- (h) Determine all matters of procedure for which no provision is made within these Standing Orders.

9.2 The decision of the Convener on all matters within his/her jurisdiction shall be final and shall not be open to question or discussion.

9.3 Deference shall at all times be paid to the authority of the Convener. He/she shall be heard without interruption.

10.0 ADJOURNMENT

- 10.1 At any time, including in the event of disorder arising at any Meeting of the Board, the Convener may adjourn the Meeting to a time he/she may then fix, or in his/her absence the Depute Convener of the Board may afterwards fix, and the quitting of the Chair by the Convener, or in his/her absence the Depute Convener of the Board, shall be the signal that the Meeting is adjourned.
- 10.2 The Board may, at any of their Meetings, adjourn the same to such time as they may then fix, failing which as the Convener, or in his/her absence the Depute Convener of the Board, may thereafter fix.
- 10.3 A motion for adjournment of the Meeting may be made at any time (not being in the course of a speech) and shall have precedence over all other motions. It shall be moved and seconded without discussion and shall forthwith be put to the Meeting.
- 10.4 When an adjourned Meeting is resumed, the proceedings shall (subject to the discretion conferred on the Convener under Standing Order 6.1) be commenced at the point at which they were broken off at the adjournment.

11.0 ORDER OF DEBATE

- 11.1 There should be no debate unless there is an amendment.
- 11.2 The mover of a motion or amendment shall not speak for more than ten minutes, except with the consent of the Board. Each succeeding speaker shall not speak for more than five minutes and shall speak once only in the same discussion. When the mover of a motion or amendment has spoken for nine minutes, or any subsequent speaker for four minutes, the Convener shall draw his/her attention to the fact and the member concerned shall be obliged to finalise speaking when the allotted time is reached otherwise the Convener shall direct the member to cease speaking.
- 11.3 Every member of the Board who speaks at any Meeting of the Board shall address the Convener and shall direct his/her speech:-
 - (a) To the matter before the Meeting by proposing, seconding or supporting the motion or any amendment relative thereto, or
 - (b) To a point of order.
- 11.4 No member, with the exception of the mover of the motion or amendment, shall speak supporting the motion or any amendment until the same shall have been seconded.

- 11.5 Subject to the right of the mover of a motion, and of the mover of an amendment, to reply no member shall speak more than once on the same question at any Meeting of the Board, except:
- on a question of order, or,
 - with the permission of the Convener, or
 - in explanation or to clear up a misunderstanding in regard to some material part of his/her speech,
- in which case he/she shall introduce no new matter.
- 11.6 A member when seconding a motion or amendment, if he/she then declares his/her intention to do so, may reserve his/her speech until a later period in the debate but must exercise this right prior to any right of reply as provided for in Standing Order 11.5.
- 11.7 The mover of an amendment and thereafter of an original motion shall have a right of reply for a period of not more than five minutes, but he/she shall introduce no new matter and, after he/she has commenced his/her reply, no other member shall speak on the question, except as provided in Standing Order 11.5. On these movers having replied, the discussion shall be held closed, and the question shall thereupon be put by the Convener.
- 11.8 No Members shall move or second more than one motion or amendment upon a particular issue, although a Member who has moved or seconded a motion or amendment shall not be precluded from moving or seconding a fresh amendment if the original motion or amendment is not seconded or is withdrawn in terms Standing Order 12.4.
- 11.9 It shall be competent for any member who has not already spoken in a debate, at any time during the debate, to move the closure of such debate. On such motion being seconded, the vote shall be taken, and if a majority of the members present vote for the motion, then the debate shall be closed and subject to the right of the mover of the motion and of the amendment(s) to reply, a vote immediately taken on the subject of the debate.
- 11.10 Any member may indicate his/her desire to ask a question or offer information after a speech by another member and it shall be in the option of the member to whom the question would be directed or information be offered to decline to accept the question or offer of information.
- 11.11 When a motion is under debate, no other motion or amendment shall be moved except in the following circumstances:-
- (a) To close the debate in terms of Standing Order 11.9.

- (b) To suspend a member in terms of Standing Order 13.1, or
- (c) To adjourn the debate in terms of Standing Order 10.3.

12.0 MOTIONS AND AMENDMENTS

12.1 It shall be competent for any member of the Board at an ordinary Meeting of the Board to move:-

- (a) A motion arising out of the business regularly before the Meeting, or
- (b) A motion of which the requisite notice has been given and which appears on the programme of business.

12.2 A decision of the Board made within the last six months may only be altered, deleted or rescinded where:-

- i. After taking legal advice, not doing so would either lead to a material breach of any legislative provision, or any determination of a court having jurisdiction or any other legal obligation to a third party; or
- ii. The original Board decision cannot be implemented due to reasons out with the control of the Board.

12.3 Amendments made but not seconded shall not be discussed or recorded in the Minutes.

12.4 A motion or amendment once moved and seconded shall not be altered or withdrawn unless with the consent of the proposer and seconder and the majority of those present

13.0 SUSPENSION OF MEMBERS

13.1 In the event of any member of the Board disregarding the order or authority of the Convener at any Meeting, or being guilty of obstructive or offensive conduct at any Meeting, and the Convener calling the attention of the Meeting to the same, the Board may, on the motion of any member, duly seconded and supported by the vote of a majority of the members present and voting, suspend such member so offending for the remainder of the sitting. No debate shall be allowed on such a motion. The Convener may be entitled to call for such assistance as he/she deems necessary to enforce a decision to suspend taken in terms of this Standing Order.

14.0 VOTING

- 14.1 All business of the Board shall be decided by a majority vote of those members present and voting except in the case of a motion for the suspension of Standing Orders where a two thirds majority is required, or in the case of a properly intimated motion for dismissal of the Assessor where a two-thirds majority is also required.
- 14.2 Where a motion and one amendment only are before the Meeting, the amendment will be taken against the motion with the amendment being voted on first. If there are more amendments than one, the amendment last proposed will be put against that immediately preceding and the amendment then carried against the next preceding and so on until there remains only one amendment, between which the original motion the vote will be taken.
- 14.3 Where a member has moved an amendment and fails to find a seconder that member shall be entitled to have his/her dissent recorded.
- 14.4 After the convener has announced the question on which the vote is to be taken, no member shall be permitted to offer an opinion, ask a question or otherwise interrupt the proceedings, nor shall any member be entitled to have his/her vote recorded after he/she has once declined to vote.
- 14.5 The vote shall be taken by show of hands except where the Board agrees that voting will be by way of Roll Call or Secret Ballot or where on a matter involving potential illegality or breach of any code it is necessary that a Roll Call Vote be held. Whenever a meeting takes place which is held in part or in full remotely then all voting will be conducted by roll call to ensure that all Members are included.

15.0 SUSPENSION OF STANDING ORDERS

- 15.1 Any one or more of the Standing Orders in the case of emergency or upon a motion may be suspended at any Meeting so far as regards any business at such Meeting provided that two thirds of the members of the Board present and voting shall so decide. Any motion to suspend standing orders shall state the number or terms of the standing order (s) to be suspended.

16.0 CONTRACTS

- 16.1 These Standing Orders apply to all contracts for the supply of goods or materials or for the execution of works or for the provision of services (after referred to as Supplies, Works and Services). Where such contracts are regulated by any legislation or any Directive of the European Union and there is a conflict between the terms of that

legislation or that Directive and the terms of these Standing Orders, the terms of the legislation or Directive shall prevail.

- 16.2 No Tender shall be invited or contract entered into unless the estimated expenditure has been previously approved by the Board.

Part 16 of the Standing Orders will be read in conjunction with the Financial Regulations– ‘Procurement Financial Regulations’.

- 16.3 The provision Supplies, Works or Services shall be regulated by Standing Order 16.4, as qualified by Standing Order 16.11, except where there is an emergency involving danger to life or property or where the estimated expenditure is less than £50,000.00. In either of those cases the Assessor may authorise the expenditure immediately.

The Board may invite tenders in one of the methods specified in the Financial Regulations, to ensure appropriate competition and the delivery of Best Value.

- 16.4 Cancellation

Every contract shall contain a clause entitling the Board to terminate the contract and to recover from the contractor the amount of any loss resulting from such termination if the contractor or his/her representative (whether with or without the knowledge of the contractor) shall have practised collusion in tendering for the contract or any other contract with the Board or shall have employed any corrupt or illegal practices either in the obtaining or execution of the contract or any other contract with the Board.

- 16.5 Assignment

Except where otherwise provided in the contract a contractor shall not assign or sub-let a contract or any part thereof without the prior written consent of the Board.

- 16.6 Liquidated Damages

All contracts which are estimated to exceed £30,000.00 in value or amount, and which are for the provision of Supplies, Works or Services and which are to be implemented by the contractor by a specific date or a series of dates shall provide for liquidated damages.

- 16.7 Performance Bonds or Guarantees

Where a contract is estimated to exceed £250,000.00 in value or amount and is for provision of Supplies, Works or Services and is to be implemented by the contractor by a specific date or series of dates the Board shall require and take a Bond or Guarantee of sufficient security for the due performance of the contract.

16.8 Tendering Procedures

- (a) The Board shall not be obliged to accept the lowest or any other tender, and may where it has indicated its intention to do so in the tender documentation, award on the basis of the Most Economically Advantageous Tender for the Board.
- (b) The detailed procedures specified in the Procurement Financial Regulations will apply to all Tenders received.
- (c) All Tenders in excess of £50,000.00 shall be subject to checking by the Assessor who shall thereafter prepare and submit to the Board a written report in respect of all Tenders received and containing a specific recommendation as to the acceptance or otherwise for each Tender and the reasons therefor.

16.9 Exceptions to Tender Requirements

Tenders shall not be required in the following situations:-

- (a) Where the detailed provisions of the Procurement Financial Regulations permit the award of a contract without a Tender.
- (b) Where the contract is certified by the Assessor to be required so urgently as not to permit the invitation of Tenders, subject to a full report being submitted to the next Meeting of the Board.

16.10 Payment of Accounts

No account will be presented for payment unless its accuracy is certified by the Assessor or person nominated by the Assessor concerned.

17.0 SUB-COMMITTEES

- 17.1 The foregoing Standing Orders shall, as far as these are applicable, be the Rules and Regulations for the proceedings of Sub-Committees and the term Convener shall be understood to include the Convener of any Sub-Committee but only in relation to such Sub-Committees.
- 17.2 The voting at a Sub-Committee shall be as required at a meeting of the Board, except in relation to the dismissal of the Assessor (Standing Order 14.1) which can only be determined by the full Joint Board.
- 17.3 Minutes of Meetings of Sub-Committees which have been adopted by the Board shall be submitted to the next Meeting of each appropriate Sub-Committee for signature by the Convener of that Meeting.

17.4 When any matter is remitted to a Sub-Committee with powers the resolution of such Sub-Committee with regard to it may be carried out without waiting for the approval of the Board but it shall be reported for information to the next Meeting of the Board.

18.0 DISABILITY OF MEMBERS – CONTRACTS ETC.

18.1 A member shall be excluded from a Meeting of the Board or of any Sub-Committee appointed by the Board while there is under consideration any contract, proposed contract or other matter in which such member has a pecuniary interest within the meaning of the 1973 Act.

19.0 ASSESSOR

19.1 Any reference to Assessor in the foregoing Standing Orders shall be deemed to include a reference to Depute Assessor.

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Assessor & Electoral Registration Officer

Valuation Joint Board – 18 June 2021

Subject: Data Protection – Data Sharing Agreement with WDC for Support Services

1.0 Purpose of Report

1.1 To seek Members' approval of a Data Sharing Agreement (DSA) between the Valuation Joint Board and West Dunbartonshire Council for the purposes of providing Support Services.

2.0 Background

2.1 Members will be aware that West Dunbartonshire Council provides Support Services, including Finance, HR&OD, Legal and ICT support, to the Joint Board.

2.2 That arrangement is formalised through a Support Services Agreement that was most recently reviewed in March 2020.

2.3 The Support Services Agreement commits both parties to agree and enter into a Data Sharing Agreement.

2.4 Data Sharing Agreements are intended to help manage the collection and sharing of personal data in ways that are fair, transparent and in line with legislation and the expectations of the people about whom the data is shared.

3.0 Progress

3.1 Officers of the Joint Board and Regulatory Services within the Council have liaised to agree a Data Sharing Agreement which is attached (Appendix 1) for Members' information.

4.0 Next Steps

4.1 Subject to approval by Members, the DSA will be signed off by relevant officers of the Board and the Council.

4.2 Personal data necessary for the provision of support services will continue to be shared in accordance with the principles within the DSA.

5.0 Recommendations

Members are asked to approve the attached Data Sharing Agreement covering the provision of support services to the Joint Board by West Dunbartonshire Council.

Person to contact:
David Thomson (Assessor & ERO)
Tel: 0141 562 1260; Mob: 07920 596275
E-mail: david.thomson@dab-vjb.gov.uk

Appendix 1: Draft Data Sharing Agreement

DATA SHARING AGREEMENT

between

WEST DUNBARTONSHIRE COUNCIL, a local authority incorporated under the Local Government etc. (Scotland) Act 1994 and having its head office at Council Headquarters, 16 Church Street, Dumbarton G82 1QL ("the **Council**")

and

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD, is an independent authority which was established by The Valuation Joint Boards (Scotland) Order 1995 and having its head office at 235 Dumbarton Road, Clydebank G81 4XJ ("the **Board**");

(each a "**Party**" and together the "**Parties**").

Background

- (a) The Council and the Board entered into the Support Services Agreement.
- (b) As consequence of the Support Services Agreement the Parties are required to or have determined to share Data between them for the Purpose as set out in the Schedule to this Agreement.
- (c) The Parties intend that this Agreement will form the basis of the data sharing arrangements between them. Nothing in this Agreement is intended to alter any other legal or contractual obligations owed by the Parties to each other, with the exception of provisions relating to data sharing.
- (d) The intentions of the Parties are that they shall each be independent Data Controllers in respect of the Data that they process under this Agreement.

NOW THEREFORE IT IS AGREED AS FOLLOWS:

1 DEFINITIONS

- 1.1 In construing this Agreement (including the recitals), capitalised words and expressions shall have the meanings set out below:

"Agreement" means this Data Sharing Agreement, as amended from time to time in accordance with its terms, including the Schedule;

"Business Day" means any day which is not a Saturday, a Sunday or a bank or public or local public holiday throughout Scotland;

"Data" means the information which contains Personal Data, Sensitive Personal Data and /or Special Categories of Personal Data described in Part 1 of the Schedule;

"Data Controller" has the meaning set out in Data Protection Law;

"Data Protection Law" means the Law in force at any given time relating to data protection, the processing of personal data and privacy, including:

- (a) the United Kingdom General Data Protection Regulation (UK GDPR);

- (b) the Data Protection Act 2018;
- (c) the Privacy and Electronic Communications (EC Directive) Regulations 2003); and
- (d) any legislation that, in respect of the United Kingdom, replaces, or enacts into United Kingdom domestic law, the proposed Regulation on Privacy and Electronic Communications or any other law relating to data protection, the processing of personal data and privacy as a consequence of the United Kingdom leaving the European Union.
;

"Data Recipient" means the party (being either the Council or the Board, as appropriate) to whom Data is disclosed;

"Data Subject" means any identifiable individual to whom any Data relates: and the categories of data subjects within the scope of this Agreement are listed in Part 1 of the Schedule;

"Data Subject Request" means a written request of either party as Data Controller by or on behalf of a Data Subject to exercise any rights conferred by Data Protection Law in relation to the data or the activities of the parties contemplated by this Agreement;

"Disclosing Party" means the party (being either the Council or the Board as appropriate) disclosing Data (or on behalf of whom Data is disclosed) to the Data Recipient;

"FOI Law" means the Freedom of Information (Scotland) Act 2002 and the Environmental Information (Scotland) Regulations 2004;

"Information Commissioner" means the UK Information Commissioner and any successor;

"Law" means any statute, directive, other legislation, law or regulation in whatever form, delegated act (under any of the foregoing), rule, order of any court having valid jurisdiction or other binding restriction, decision or guidance in force from time to time;

"Legal Basis" means in relation to either Party, the legal basis for sharing the Data as described in Clause 2.3 and as set out in Part 2 of the Schedule;

"Personal Data", **"Sensitive Personal Data"**, **"Special Categories of Personal Data"** and **"Processing"** each have the meanings ascribed to them in Data Protection Law and **"Process"** and any other tense or part of that verb will be interpreted accordingly.

"Purpose" means the purpose referred to in Part 2 of the Schedule;

"Representatives" means, as the context requires, the representative of the Council and/or the representative of the Board as detailed in Part 4 of the Schedule. The same may be changed from time to time on notice by the relevant Party to the other Party;

"Schedule" means the Schedule in 6 Parts annexed to this Agreement and a reference to a "Part" is to a Part of the Schedule;

"Security Measures" has the meaning given to that term in Clause 2.4.5; and

"Support Services Agreement" means the Support Services Agreement dated 06 March 2020 entered into between the Parties.

1.2 In this Agreement unless the context otherwise requires:

- 1.2.1 words and expressions defined in Data Protection Law shall have the same meanings in this Agreement so that, in the case of Data Protection Law, words and expressions shall be interpreted in accordance with:
- (a) the Data Protection Act 2018;
 - (b) the United Kingdom General Data Protection Regulation (UK GDPR);and
- 1.2.2 more generally, references to statutory provisions include those statutory provisions as amended, replaced, re-enacted or for the time being in force and shall include any bye-laws, statutory instruments, rules, regulations, orders, notices, codes of practice, directions, consents or permissions and guidelines (together with any conditions attached to the foregoing) made thereunder;
- 1.2.3 words used in the singular will be interpreted to include the plural and vice versa and words which refer to one gender will be interpreted to include other genders;
- 1.2.4 the words "**include**" and "**including**" shall each be construed without limitation to the words following; and
- 1.2.5 where this Agreement defines a word or expression by reference to its meaning in Law and the Law changes such that the word or expression no longer has that (or any) meaning in Law then, for the purposes of this Agreement, the word or expression will be interpreted as referring to the term in Law then current which most nearly approximates to the meaning given to that word or expression before the Law changed.

2 DATA SHARING

Purpose and Legal Basis

- 2.1 The Parties agree to share the Data for the Purpose in accordance with the provisions of Part 2 of the Schedule.
- 2.2 Save as provided for in this Agreement, the Parties agree not to use any Data disclosed in terms of this Agreement in a way that is incompatible with the Purpose.
- 2.3 Each Party shall ensure that it Processes the Data fairly and lawfully in accordance with Data Protection Law and each Party as Disclosing Party warrants to the other Party in relation to any Data disclosed, that such disclosure is justified by a Legal Basis.

Parties Relationship

- 2.4 The Parties agree that the relationship between them is such that any Processing of the Data shall be on a Data Controller to Data Controller basis. The Data Recipient agrees that:
- 2.4.1 it is a separate and independent Data Controller in respect of the Data that it Processes under this Agreement, and that the Parties are not joint Data Controllers or Data Controllers in common;

- 2.4.2 it is responsible for complying with the obligations incumbent on it as a Data Controller under Data Protection Law (including responding to any Data Subject Request);
 - 2.4.3 it shall comply with its obligations under Part 6 of the Schedule;
 - 2.4.4 it shall not transfer any of the Data outside the United Kingdom except to the extent agreed by the Disclosing Party. For the purposes of this Agreement, the Parties agree that information may be transferred outside the United Kingdom where a Data Subject has requested that the Data pertinent to them is sent to an address outside of the United Kingdom; and
 - 2.4.5 it shall implement appropriate technical and organisational measures including, but without limitation, the security measures set out in Part 5 of the Schedule (the "**Security Measures**"), so as to ensure an appropriate level of security is adopted to mitigate the risks associated with its Processing of the Data, including, but without limitation, unauthorised or unlawful Processing, accidental or unlawful destruction, loss, alteration, unauthorised disclosure of or damage or access to such Data.
- 2.5 The Disclosing Party undertakes to notify the Data Recipient as soon as practicable if an error is discovered in the Data which has been provided to the Data Recipient, to ensure that the Data Recipient is then able to correct its records. This obligation arises irrespective of the means by which the error is discovered (including, for the avoidance of doubt, the direct notification of the error by the Data Subject).
- 2.6 Subject to the Data Recipient's compliance with the terms of this Agreement, the Disclosing Party undertakes to use reasonable endeavours to provide the Data to the Data Recipient on a non-exclusive basis in accordance with the transfer arrangements detailed in Part 3 of the Schedule.
- 3 BREACH NOTIFICATION**
- 3.1 Each Party shall, promptly (and, in any event, no later than 24 hours after becoming aware of the breach or suspected breach), notify the other Party of any breach or suspected breach of any of that Party's obligations in terms of Clause 2 and of any other unauthorised or unlawful Processing of any of the Data and any other loss or destruction of or damage to any of the Data. Such notification shall specify (at a minimum):
- 3.1.1 the nature of the Personal Data breach or suspected breach;
 - 3.1.2 the date and time of occurrence;
 - 3.1.3 the extent of the Data and Data Subjects affected or potentially affected, the likely consequences of any breach (in the case of a suspected breach, should it have occurred) for Data Subjects affected by it and any measures taken or proposed to be taken by that party to contain the breach or suspected breach; and
 - 3.1.4 any other information that the other Party shall require in order to discharge its responsibilities under Data Protection Law in relation to such breach or suspected breach.
- 3.2 The Party who has suffered the breach or suspected breach shall thereafter promptly, at the other Party's expense (i) provide the other Party with all such information as the other Party reasonably requests in connection with such breach or suspected breach; (ii) take such steps

as the other Party reasonably requires it to take to mitigate the detrimental effects of any such breach or suspected breach on any of the Data Subjects and/or on the other Party; and (iii) otherwise cooperate with the other Party in investigating and dealing with such breach or suspected breach and its consequences.

- 3.3 The rights conferred under this Clause 3 are without prejudice to any other rights and remedies for breach of this Agreement whether in contract or otherwise in Law.

4 DURATION, REVIEW AND AMENDMENT

- 4.1 This Agreement shall come into force immediately on being executed by all Parties and continue until terminated by either Party and all on the terms contained within Clause 9 of the support Services Agreement

- 4.2 This Agreement will be reviewed three years after the Support Services Agreement came into force and every three years thereafter until termination in accordance with its terms.

- 4.3 In addition to these scheduled reviews and without prejudice to Clause 4.5, the Parties will also review this Agreement and the operational arrangements which give effect to it, if any of the following events takes place:

4.3.1 the terms of this Agreement have been breached in any material aspect, including any security breach or data loss in respect of Data which is subject to this Agreement;

4.3.2 either Party reasonably believes that a change in Law necessitates an amendment to this Agreement; or

4.3.3 the Information Commissioner or any of his or her authorised staff recommends that the Agreement be reviewed.

- 4.4 Any amendments to this Agreement will only be effective when contained within a formal amendment document which is formally executed in writing by both Parties.

- 4.5 In the event that the Data Recipient is in breach of any of its obligations under this Agreement, the Disclosing Party may at its sole discretion suspend the sharing of Data until such time as the Disclosing Party is reasonably satisfied that the breach will not recur

- 4.6 Upon termination of this Agreement in accordance with Clause 4.1 the Disclosing Party may request the return of the Data (in which case the Data Recipient shall, no later than twenty-eight (28) Business Days after receipt of such a written request from the Disclosing Party, at the Disclosing Party's option, return or permanently erase/destroy all materials held by or under the control of the Data Recipient which contain or reflect the Data and shall not retain any copies, extracts or other reproductions of the Data either in whole or in part), save that the Data Recipient will be permitted to retain such copies for the purpose of complying with, and for so long as required by, any law or judicial or administrative process or for its legitimate internal compliance and/or record keeping requirements.

- 4.7 Upon termination of this Agreement (howsoever arising):

4.7.1 the accrued rights, remedies, obligations and liabilities of the Parties as at termination shall not be affected, including the right to claim damages in respect of any breach of this Agreement which had occurred at or before the date of termination; and

4.7.2 clauses which expressly or by implication have effect after termination shall continue in full force and effect.

5 LIABILITY

5.1 Nothing in this Agreement limits or excludes the liability of either Party for:

5.1.1 death or personal injury resulting from its negligence; or

5.1.2 any damage or liability incurred as a result of fraud by its personnel; or

5.1.3 any other matter to the extent that the exclusion or limitation of liability for that matter is not permitted by law.

5.2 The Data Recipient indemnifies the Disclosing Party against any:

5.2.1 losses, costs, damages, awards of compensation,

5.2.2 any monetary penalty notices;

5.2.3 administrative fines for breach of Data Protection Law; and/or

5.2.4 expenses (including legal fees and expenses)

suffered by or incurred by the Disclosing Party, or awarded, levied or imposed against the Disclosing Party, as a result of any breach by the Data Recipient of its obligations under this Agreement. Any such liability arising from the terms of this Clause 5.2 is limited to £5,000,000 (FIVE MILLION POUNDS STERLING) in the aggregate for the duration of this Agreement.

5.3 Subject to Clauses 5.1 and 5.2 above:

5.3.1 each Party excludes all liability for breach of any conditions implied by Law (including any conditions of accuracy, security, completeness, satisfactory quality, fitness for purpose, freedom from viruses, worms, trojans or other hostile computer programs, non-infringement of proprietary rights and the use of reasonable care and skill) which but for this Agreement might have effect in relation to the Data;

5.3.2 neither Party shall in any circumstances be liable to the other party for any actions, claims, demands, liabilities, damages, losses, costs, charges and expenses that the other Party may suffer or incur in connection with, or arising (directly or indirectly) from, any use of or reliance on the Data under this Agreement; and

5.3.3 use of the Data by both Parties is entirely at their own risk and each Party shall make its own decisions based on the Data, notwithstanding that this Clause shall not prevent one Party from offering clarification and guidance to the other Party as to appropriate interpretation of the Data.

6 DISPUTE RESOLUTION

6.1 The Parties hereby agree to act in good faith at all times to attempt to resolve any dispute or difference relating to the subject matter of, and arising under, this Agreement.

6.2 If the Representatives dealing with a dispute or difference are unable to resolve this within twenty (20) Business Days of the issue arising, the matter shall be escalated to the individuals

identified in Part 4 of the Schedule as escalation points who will endeavour in good faith to resolve the issue.

- 6.3 In the event that the Parties are unable to resolve the dispute amicably within a period of twenty (20) Business Days from date on which the dispute or difference was escalated in terms of Clause 6.2, the matter may be referred to a mutually agreed mediator. If the identity of the mediator cannot be agreed, a mediator shall be chosen by the Dean of the Royal Faculty of Procurators in Glasgow.
- 6.4 If mediation fails to resolve the dispute within a period of twenty (20) Business Days from date on which the dispute or difference was escalated in terms of Clause 6.3 or if the chosen mediator indicates that the dispute is not suitable for mediation, and the Parties remain unable to resolve any dispute or difference in accordance with Clauses 6.1 to 6.3, then either Party may, by notice in writing to the other Party, refer the dispute for determination by the courts in accordance with Clause 9.
- 6.5 The provisions of Clauses 6.1 to 6.4 do not prevent either Party from applying for an interim court order whilst the Parties attempt to resolve a dispute.

7 FREEDOM OF INFORMATION

- 7.1 Where either Party receives a Request for Information in relation to any Data, or otherwise proposes to disclose such Data pursuant to its obligations under FOI Law, that party shall promptly notify the other Party and provide that other Party with a reasonable opportunity to make representations in relation to whether or not such Data is exempt from disclosure pursuant to FOI Law, provided that nothing in this Clause 7 shall fetter that Party's obligations to comply with FOI Law.

8 MISCELLANEOUS

This Agreement does not create a partnership or joint venture between the Parties to it, nor authorise either Party to act as agent for the other.

8.1 Waiver

No failure or delay by a Party in enforcing or exercising any right or remedy under this Agreement, or arising otherwise in law in connection with this Agreement, will constitute a waiver of that right or remedy or an election to abandon that right or remedy in respect of any event or circumstances and, where applicable, to thereby affirm this Agreement, or will otherwise preclude or restrict the subsequent exercise of that or any other right or remedy. No single or partial exercise of such right or remedy will preclude or restrict the further exercise of that or any other right or remedy.

8.2 Notices

Any requirement to inform or notify a Party under or in connection with this Agreement shall be in writing, addressed to the relevant Party at the address noted in Part 4 of the Schedule or such other address as that Party may have specified to the other Party in writing in accordance with this clause. It shall be delivered personally, or sent by pre-paid first class post or other next working day delivery service, commercial courier or email. A notice or other communication shall be deemed to have been received:

- 8.2.1 If delivered personally, when left at the address referred to in Part 4 of the Schedule;
- 8.2.2 If sent by pre-paid first class post or other next working day delivery service, at 9.00am on the second Business Day after posting;

8.2.3 If delivered by commercial courier, on the date and at the time that the courier's delivery receipt is signed; or

8.2.4 If sent by email, one Business Day after transmission.

8.3 **Unenforceable provision**

If and to the extent that any provision of this Agreement is held to be invalid, unlawful or unenforceable by a court of competent jurisdiction, such provision will be treated as having been deleted from the remaining terms of this Agreement which will remain in full force and effect.

8.4 **Entire agreement**

This Agreement constitutes the entire agreement between the Parties in relation to its subject matter and supersedes any prior arrangement, understanding or agreement between them in relation thereto.

9 GOVERNING LAW

9.1 This Agreement and any dispute or claim arising out of or in connection with it or its subject matter or formation (including non-contractual disputes or claims) (a "**Dispute**") shall, in all respects, be governed by and construed in accordance with the law of Scotland. Subject to Clause 6, the Parties agree that the Scottish Courts shall have exclusive jurisdiction in relation to any Dispute.

IN WITNESS WHEREOF these presents consisting of this and the preceding 8 pages together with the Schedule in 6 parts hereto are executed by the Parties hereto as follows:

Executed for and on behalf of	WEST DUNBARTONSHIRE COUNCIL	DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD
Signature		
Name (Print)		
Job Title (Print)		
Date of Signature (Print)		
Location of Signature (Print)		
Witness Signature		
Witness Name (Print)		
Witness Address (Print)		

**THIS IS THE SCHEDULE REFERRED TO IN THE FOREGOING DATA SHARING AGREEMENT
BETWEEN THE COUNCIL AND DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT
BOARD**

SCHEDULE PART 1

Personal Data

All information reasonably required in order to allow the Council to provide the Support Services detailed in full in the Support Services Agreement.

SCHEDULE PART 2: PURPOSE AND LEGAL BASIS FOR PROCESSING

Purpose

The Parties are sharing data (or instructing data to be shared) in order to provide support services all as fully set out in the Support Services Agreement.

The Council's role as Data Controller necessitates that the Data will be transferred to external organisations, including but not limited to:

1. Software provider;
2. Police Scotland and other law enforcement or regulatory bodies;
3. LGPS National Insurance database;
4. Other Local Government Authorities
5. Occupational Health Provider

The Council will treat the Board employees' details in accordance with the Council Privacy Notice which can be found here:

www.west-dunbarton.gov.uk/privacy/employee-privacy-notice/

Legal Basis

Personal data:

Under Data Protection Law, the Parties assert that the legal basis for the sharing of Personal Data further to this agreement is that the processing is necessary:

1. for compliance with the responsibilities contained in the statutes/regulations/orders detailed below;
2. for the purposes of legitimate interests pursued by the data controllers without prejudice to the rights, freedoms or legitimate interests of the data subjects;

Sensitive personal data/Special categories of personal data:

Under Data Protection Law, the Parties assert that the legal basis for the sharing of Sensitive Personal Data/Special Categories of Personal Data further to this agreement is that:

Statutes/Regulations/Orders:

The Data to be shared in terms of this Agreement is being shared further to statutory duties and powers contained in the following:

Paragraph 4(4) of Schedule 2 to The Valuation Joint Boards (Scotland) Order 1995

SCHEDULE PART 3 - DATA TRANSFER RULES

1 Information exchange can only work properly in practice if it is provided in a format which the Data Recipient can utilise. It is also important that the Data is disclosed in a manner which ensures that no unauthorised reading, copying, altering or deleting of Personal Data occurs during transmission, including electronic transmission or transportation of the Data. The Parties therefore agree that when exchanging information in terms of this agreement, the following modes of transfer and media are used:

- *Face to face*
- *Courier, including internal mail*
- *Secure email*
- *Secure collaborative software*
- *Direct Input to West Dunbartonshire Council Systems*
- *Recorded/Tracked postal service*
- *Third party solution as agreed by the Parties*
- *Or other method agreed in writing between the Parties*

Where the Data is encrypted, the following procedures are to be used unless otherwise agreed between the Parties:

Procedures and agreement regarding using Data Encryption to transfer data will be agreed on a case by case basis

SCHEDULE PART 4 – REPRESENTATIVES

Representatives and contact details

For West Dunbartonshire Council:

Name: Gillian McNeilly
Address: 16 Church Street, Dumbarton G82 1QL
Email: gillian.mcneilly@west-dunbarton.gov.uk
Phone: 01389 737194

For Dunbartonshire And Argyll & Bute Valuation Joint Board:

Name: Robert Nicol
Address: 235 Dumbarton Road, Clydebank, G84 1XJ
Email: robert.nicol@dab-vjb.gov.uk
Phone: 0141 562 1263 Mob: 07887050429

Escalation contact details:

For West Dunbartonshire Council:

Name: Stephen West
Address: 16 Church Street, Dumbarton G82 1QL
Email: Stephen.west@west-dunbarton.gov.uk
Phone: 01389 717191

For Dunbartonshire and Argyll & Bute Valuation Joint Board:

Name: David C Thomson
Address: 235 Dumbarton Road, Clydebank, G84 1XJ
Email: david.thomson@dab-vjb.gov.uk
Phone: 0141 562 1260 Mob: 07920 596275

SCHEDULE PART 5 – SECURITY MEASURES

1 The Parties shall each implement an organisational information security policy aligned to ISO 27001.

2 Physical Security

2.1 Any use of data Processing systems by unauthorised persons must be prevented by means of appropriate technical (keyword / password protection) and organisational (user master record) access controls regarding user identification and authentication. Any hacking into the systems by unauthorised persons must be prevented. Specifically, the following technical and organisational measures are in place:

The unauthorised use of IT systems is prevented by:

- User ID
- Password assignment
- Lock screen with password activation
- Each authorised user has a private password known only to themselves

The following additional measures are taken to ensure the security of any Data:

- Network Username
- Network Password
- Application Username
- Application Password
- Application Permissions and access restricted to those who require it

3 Disposal of Assets

3.1 Where information supplied by a Party no longer requires to be retained, any devices containing Personal Data should be physically destroyed or the information should be destroyed, deleted or overwritten using techniques to make the original information non-retrievable rather than using the standard delete or format function.

4 Malicious software and viruses

Each Party must ensure that:

4.1.1 PCs (or other equipment) used in supporting the service are supplied with anti-virus and security software of a standard commercially reasonable for these purposes and anti-virus and security updates are promptly applied. Such software shall be sufficient to ensure freedom of viruses, worms, Trojans or other hostile computer programs.

- 4.1.2 All files received by one Party from the other are scanned to ensure that no viruses are passed.
- 4.1.3 The Parties must notify each other of any virus infections that could affect their systems on Data transfer.

SCHEDULE PART 6 – DATA GOVERNANCE

Data quality

The Disclosing Party shall make reasonable efforts to ensure that Data provided to the Data Recipient is accurate, up-to-date and relevant.

In the event that any information in excess of the information noted in Part 1 of the Schedule is shared, the Data Recipient will notify the Disclosing Party immediately and arrange the secure return of the information and secure destruction of any copies of that information.

Data retention and deletion rules

The Parties shall determine what is appropriate in terms of requirements for data retention, in accordance with Data Protection Law.

Data that is no longer required by a Party will be securely removed from its systems and any printed copies securely destroyed.

DUNBARTONSHIRE and ARGYLL & BUTE VALUATION JOINT BOARD

Report by Treasurer

Valuation Joint Board - 18 June 2021

Subject: Draft Annual Accounts for Year Ending 31 March 2021.

1. Purpose

- 1.1** The purpose of this report is to present to the Board the Draft Annual Accounts for the year ending 31 March 2021.

2. Background

- 2.1** The Local Authority Accounts (Scotland) Regulations 2014 (the accounts regulations) came into force on 10 October 2014 and introduced best practice expectations on:

- (a) the Draft Annual Accounts being reported to the Board for formal consideration prior to submission to External Auditors for audit by 30 June each year; and
- (b) the notice of public right to inspect and object to the Financial Statements to commence no later than 16 June with the accounts available for inspection by 1 July each year.

Due to the coronavirus pandemic, the Coronavirus Act 2020 allows for annual account submission, public inspection period and audit dates to be varied in agreement with the external auditors, however the original, normal, timetables will be followed at this time. Should this change due to unforeseen delays this will be advised to the Board.

- 2.2** A Balance and Reserve Policy was approved by the Board at its meeting in November 2012. The Board's Prudential Reserve Policy is to retain a prudential target of 2% of net expenditure (£0.055m) or £0.100m whichever is higher.

3. Main Issues

- 3.1** The draft Annual Report and Final Accounts for year ended 31 March 2021 are appended to this report.
- 3.2** The Management Commentary (pages 2 to 20) consists of an annual report from the Assessor and Treasurer on matters of interest including financial and non-financial performance during the year, service changes and developments, impact of financial climate and risks, provisions and contingencies.
- 3.3** Members' attention is drawn to the Statement of Responsibilities on pages 25 and 26.

3.4 The Annual Governance Statement is included on pages 27 to 30. This Statement assures stakeholders on how the Board directs and controls its functions and how it relates to communities which will enhance transparency and scrutiny of the Board's activities.

3.5 The Management Commentary summarises the financial position of the Board. The Board's 2020/21 budget was constructed to break even using £0.154m of balances. However the Board completed the year with a further contribution to the funds brought forward of £0.118m and did not need to access reserves. This contribution, together with the unused planned use of £0.154m, results in an overall underspend against budget in-year of £0.272m. The main variances are shown in the table below:

Spend Area	Variance £000	Comments
Employee	160	The favourable variance is mainly due to vacancies and a delay in filling vacancies, partly arising from inability to attract appropriate candidates. Ill-health retirement costs were lower than anticipated due partly to a change in the premium rate applied and partly to staff numbers being temporarily reduced at April 2020.
Transport	40	Due to Covid-19, travelling expenses were underspent as survey and inspection work has not been possible and travel to meetings has been minimal
Supplies & Services	(44)	The overspend is mainly due to an additional mail out requested by the Scottish Government and the costs of upgrading ICT systems for the changes to the electoral franchise. The increased costs were off-set equivalent income from Scottish Government
Income	132	When the budget was set there was no expectation of further funding, however £0.015m grant funding was received from the UK Government for on-going costs of Individual Electoral Registration. Grant was also received from The Scottish Government for the extension of the electoral franchise (£0.039m); provide contingency and resilience for the Scottish Parliament Elections (£0.023); and to issue Household Notification letters (£0.055m).

3.6 As at 31 March 2021, the Board held usable reserves as noted below:

	£000
Opening Balance at 1 April 2020	584
Revenue Gains/(Losses) on the fund	118
Closing Balance at 31 March 2021	702
Earmarked Balances:	
2021/22 Budget	(129)
Total Earmarked Balance	(129)
Total General Reserves (incl. £0.100m prudential reserve)	573

3.7 The ongoing coronavirus situation is one which will have impacts at all levels on both the Joint Board and the wider world. As well as having a direct effect on the immediate delivery of the Board's statutory functions, the outbreak is

likely to have both direct and indirect effects in medium and long term. All future projections contained within the 2020/21 Draft Annual Accounts are based on current timetables and assumptions but these could be affected as the situation progresses and the effects become clearer. The Board will, at the appropriate time, carry out a post-incident review and highlight any lessons learned.

3.8 The Joint Board recognises the financial climate facing public services and has continued to seek efficiencies when possible. The requisition by the Board for 2020/21 remained at 2019/20 level. Given the forecast reduction in funding for local government into the future it is anticipated that levels of funding may be challenging going forward into 2021/22 and beyond and management continues to plan for this to ensure ongoing service delivery reflecting the increasing workload to the Board.

3.9 The Scottish Government continues to support the implementation of Non-Domestic Rates reform through the provision of funding via the constituent councils. For 2020/21, £197,000 was provided to offset additional costs of reform, incurred across a number of budget lines. Due to a number of factors, including delays to the required legislation and the pandemic, this funding was underspent by £49,324 which the Scottish Government has required to be returned to them; a further £246,000 has been provided for 2021/22.

3.10 Providing appropriate contingency and resilience for the Scottish Parliament Election in May 2021 required a significant amount of planning and allocation of resource throughout the financial year.

Given the ongoing Coronavirus pandemic and the restrictions applied in response to it, the Government was keen to ensure that all necessary steps were taken to ensure the smooth and safe running of the election, as scheduled. The Scottish Government provided funding of £158,274 to meet the additional costs of effecting suitable resilience and contingency measures. The Scottish Government also funded the cost (£55,448) of issuing of a Household Notification Letter (HNL) to each household in February 2021.

4. Conclusions and Recommendations

4.1 The finances of the Board have been closely managed during 2020/21 allowing a better financial position to be achieved than had been planned. This will assist, along with ongoing consideration of further efficiencies, to allow a planned approach to any future funding restrictions on the Board.

4.2 Members are requested to note:

- (i) the contents of the report and the financial position of the Board as at 31 March 2021;

- (ii) the Draft Management Commentary and Financial Statements for the year to 31 March 2021; and
- (iii) the audited accounts will be reported to a future meeting for approval.

Stephen West

Stephen West

Treasurer

Date: 18 June 2021

Person(s) to Contact: Joanne Thomson, Accountant
West Dunbartonshire Council
Telephone (01389) 737875

Appendix: Draft Annual Accounts for year ended 31 March 2021



*Dunbartonshire and Argyll & Bute
Valuation Joint Board*

**ANNUAL ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021**

CONTENTS

	<u>Page Nos.</u>
1. Members of the Board	1
2. Management Commentary	2 - 20
3. Remuneration Report	21 - 24
4. Statement of Responsibilities	25 - 26
5. Annual Governance Statement	27 - 30
6. Introduction to Annual Accounts	31
7. Comprehensive Income and Expenditure Statement for the year ended 31 March 2021	32
8. Movement in Reserves Statement	33 - 34
9. Balance Sheet as at 31 March 2021	35
10. Cashflow Statement for the year ended 31 March 2021	36
11. Notes to the Annual Accounts	37 – 53

JOINT BOARD MEMBERS AND OFFICIALS AS AT 31 MARCH 2021

ARGYLL & BUTE COUNCIL

Councillor Richard Trail (Convenor)
Councillor Graham Archibald Hardie
Councillor Alastair Redman
Councillor Iain Paterson
Councillor Donald MacMillan, BEM

EAST DUNBARTONSHIRE COUNCIL

Councillor Vaughan Moody (Vice Convenor)
Councillor John Jamieson
Councillor Jim Gibbons
Councillor Sandra Thornton
Councillor Stewart MacDonald
Councillor Denis Johnston

WEST DUNBARTONSHIRE COUNCIL

Councillor John Millar
Councillor Jonathan McColl
Councillor Jim Brown
Councillor Marie McNair
Baillie Denis Agnew

OFFICIALS

David Thomson (Assessor & Electoral Registration Officer)
Robert Nicol (Depute Assessor & Electoral Registration Officer)
Peter Hessett (Clerk)
Stephen West (Treasurer)

MANAGEMENT COMMENTARY

GENERAL SERVICE AIMS AND OBJECTIVES

WHO WE ARE AND WHAT WE DO

Dunbartonshire and Argyll & Bute Valuation Joint Board is an independent local government body which was established by The Valuation Joint Boards (Scotland) Order 1995. We professionally compile and maintain the Valuation Rolls, Council Tax Valuation Lists and Registers of Electors for the Argyll & Bute, East Dunbartonshire and West Dunbartonshire Council areas.

OUR AIMS

Building on our established professionalism, we aim to provide high quality, transparent, effective and responsive services to all of our stakeholders.

COMMITMENTS

Within the constraints of the continuing tight public finance regime, we are committed to:

- Consulting our stakeholders, and listening and responding to their views;
- Valuing staff and providing them with opportunities to develop and contribute;
- Reacting innovatively to change;
- Encouraging innovation and recognising achievement within the organisation;
- Treating all stakeholders, including staff, in a fair, consistent manner and in accordance with our Equalities requirements;
- Striving for continuous improvement in all aspects of service delivery;
- Ensuring that we are accessible and accountable to stakeholders;
- Pro-actively planning workloads and deploying resources efficiently;
- Using language which is easy to understand; and
- Working with our partners in the Scottish Assessors' Association (SAA) to ensure transparency and Scotland-wide consistency of approach to service delivery.

1.0 INTRODUCTION

This report comprises the Joint Board's Management Commentary to the Annual Accounts in relation to the 2020/21 financial year.

The main purpose of this Management Commentary is to inform all users of the accounts and to help them assess how the Joint Board perform their duty to promote the success of the Valuation Joint Board. This Management Commentary also summarises the functions and activities of the office of the Assessor and Electoral Registration Officer (ERO) over the past year and provides information on the performance levels achieved in carrying out the statutory duties of the organisation.

The requirements governing the format and content of local authorities' annual accounts (under s106 of the Local Government (Scotland) Act 1973 joint boards and committees are to be treated as local authorities) are contained in The Code of Practice on Local Authority Accounting in the United Kingdom (the "Code").

Throughout the year the operation, management and services of the Joint Board were affected, to varying extents by the Coronavirus pandemic and the Government restrictions introduced to control the outbreak. Notwithstanding, the main statutory duties of the Assessor and ERO were complied with. This was only possible after a major expansion of home working for staff and significant process redesign. Some processes remain dependent on manual or public facing elements, however, and so employee presence in the workplace was varied throughout the year in response to operational need, government restrictions and public health advice.

The pandemic also resulted in government passing various items of legislation that altered the timetables for delivery of, and compliance with, the Assessor & ERO's statutory duties.

One area of function which was particularly affected was the disposal of Non-Domestic Rating appeals. The unavailability of some appellants' agents, the inability of either party to survey subjects under appeal and the cancellation of all Valuation Appeal Committee (VAC) hearings all acted to slow down expected progress. The 2,415 appeals submitted in respect of the pandemic in March 2020 and a further tranche of circa 2,191 (subject to ongoing validation checks) received in March 2021 have merely added to the burden of appeal disposal. The restrictions on travel and internal property inspections meant that maintenance of the Valuation Roll required significant process change.

The Non-Domestic Rates (Scotland) Act, which was born out of the 2018 Barclay Review, received assent on 11 March 2020. The Act, and its secondary legislation, brings about substantial change in the Non-Domestic Rating (NDR) system, more detail of which is provided below.

Maintenance of the Council Tax List remained relatively stable but, as with non-domestic rating, disposal of proposal and appeals was hindered significantly during the year.

The annual Electoral Register was published on 1 December 2020 following a completely reformed canvass procedure. A major feature of the electoral year was the contingency and resilience planning for the Scottish Parliament Election in May 2021. 2020 also saw the franchise for Scottish Parliamentary and Local Government elections (including voting rights for non-nationals and some prisoners) being extended.

The Management Team continues to be the main forum for decision making within the organisation. It met regularly throughout 2020/21 to manage statutory functions and operations, and develop, implement and monitor policies and strategies.

1.0 INTRODUCTION (Cont'd)

All future projections contained within this Commentary are based on current timetables and assumptions but these could be affected as the Coronavirus situation progresses.

2.0 GENERAL PROGRESS IN RELATION TO STATUTORY FUNCTIONS

2.1 NON-DOMESTIC RATING

Aims

- To carry out a general revaluation, currently every 5 years (3 years from 2023);
- To timeously compile and maintain the Valuation Roll in accordance with the relevant legislation, to take account of new properties, properties which should no longer be entered in the roll, properties which have been altered, changes to the parties shown in the Roll and other changes arising from statute or other decisions of the Courts;
- To consolidate or improve upon the time taken between the date on which amendments to the Valuation Roll are effective and the date on which the Valuation Notice is issued;
- To publish the annual Valuation Roll and make it available to interested parties; and
- To deal with appeals by discussion with ratepayers or their agents, or by hearing of appeals before the appropriate valuation appeal bodies.

2017 Revaluation

Subsequent to the 2017 revaluation, 3,569 appeals were submitted against the values of 3,460 subjects, reflecting an appealed Rateable Value (RV) of £252,557,705. The statutory date for disposal of these appeals by Valuation Appeal Committees was, until recently, 31 December 2020.

As reported above, progress in relation to disposal of appeals was directly and indirectly affected by the pandemic. Notwithstanding, 188 Revaluation appeals were disposed of during 2020/21, taking the cumulative disposals to 3,335. In total 1,038 (31%) have resulted in a rateable value adjustment and 2,297 (69%) have resulted in no adjustment. Additionally, 139 Revaluation appeals were referred to the Lands Tribunal and therefore fell out of the general disposal schedule.

In September, The Valuation Timetable (Disposal of Appeals and Complaints) (Coronavirus) (Scotland) Amendment Order 2020 was passed, delaying the appeal disposal date for 2017 Revaluation appeals and all running roll appeals submitted up to March 2020 to 31 December 2021. This provided some much needed scope to dispose of appeals by negotiation or local hearing during 2021 but, with VACs having not conducted any hearings and restrictions on survey and inspection still in force, only limited progress has been made. As a result, even the revised schedule for disposal is challenging.

Maintenance of the Valuation Roll

The Valuation Roll was updated to take account of additions, alterations and deletions. 984 amendments were made during the year. The reduction in RV during the year arises primarily from appeal adjustments, the change year-on-year is summarised as follows:

Total No of entries @ 1st April 2020	15,141
Total Rateable Value @ 1st April 2020	£367.7million
Total Number of entries @ 31st March 2021	15,359
Total Rateable Value @ 31st March 2021	£365.6million

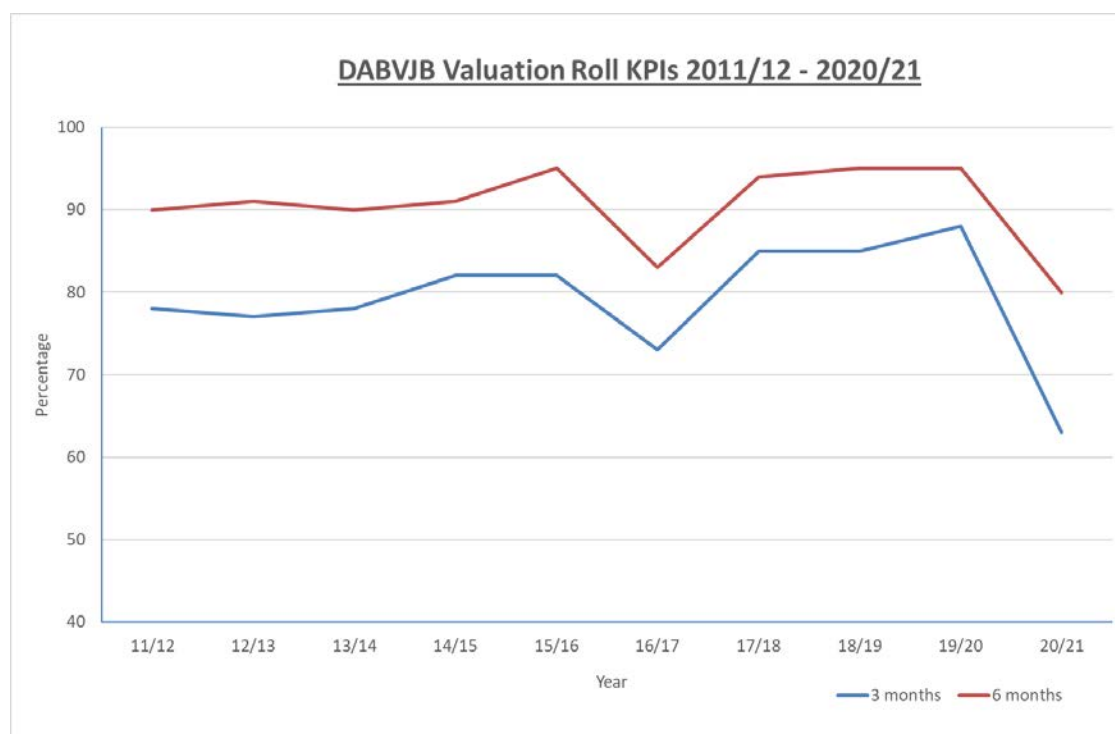
2.1 NON-DOMESTIC RATING (Cont'd)

The national Key Performance Indicator in relation to non-domestic valuation is the time taken from the effective date of amendments to the date a Valuation Notice in respect of each change is issued. The following table sets out the targets and actual performance information for 2020/21:

Period	Actual 2019/20	Target 2020/21	Actual 2020/21				
			Argyll & Bute	West D'shire	East D'shire	VJB Area	All Scotland*
0-3 months	88%	76%	63.2%	74.2%	50.6%	63%	51%
3-6 months	7%	15%	18.4%	13.5%	10.1%	17%	20%
>6 months	5%	9%	18.4%	12.3%	39.3%	20%	29%

*Data from 13 of 14 Assessors, subject to verification

Performance was, as indicated above, badly affected by our limited capability to survey and inspect property throughout the year. This was exacerbated by the government's introduction of various COVID grants which resulted in non-domestic uses of property coming to light retrospectively and 'cumulo' subjects contained within the valuation roll being split into individual entries as ratepayers sought to maximise grants availability. These factors, together, resulted in our performance being significantly poorer than over recent years, as shown in the chart below:



Lands Tribunal – 2005 and 2010 Appeals

Appeals which have been referred to the Lands Tribunal are of a complex nature or are likely to have national implications. 2020/21 saw some progress in relation to disposal of these and, at 31 March 2021, 5 appeals remain outstanding from the 2005 cycle and 28 appeals from the 2010 cycle.

2.1 NON-DOMESTIC RATING (Cont'd)

2017 Running Roll Appeals

During the year 2,386 new running roll appeals were received, though 57 of these remain subject to validation checks. 344 running roll appeals were disposed of leaving 4,811 outstanding.

In March, a second tranche of 2,191 appeals (included in the above) were received, claiming a material change of circumstances either directly arising from, or implied as being consequential to, the COVID outbreak. The disposal dates for these appeals are in March 2022 and dealing with these appeals constitutes a very significant additional burden on the service.

Revaluation

The next Revaluation was scheduled to take effect on 1 April 2022 based on a valuation date of 1 April 2020. In the light of the Covid-19 pandemic, however, the Valuation (Postponement of Revaluation) (Coronavirus) (Scotland) Order 2020 was enacted to delay the next Revaluation until 1 April 2023 with a valuation date of 1 April 2022.

In parallel with the Scottish Assessors Association (SAA), local Revaluation Project Plans have been updated accordingly and work towards meeting all requirements continues. It must be noted, however, that the volume of outstanding appeals, combined with the ongoing restrictions which are preventing VAC Hearings taking place and a recent loss of valuation staff through retirement and resignation, constitute real risks to our preparations for the Revaluation. This issue has been added to the 2021 Board Risk Register.

Non-Domestic Rating Reform

New powers to require information from ratepayers, and others, came into effect on 1 April 2020 along with powers to serve Civil Penalty Notices for failure to supply the requested information. The Valuation Appeal Committee (Procedure in Civil Penalty Appeals)(Scotland) Regulations, which were required to practically implement the Civil Penalty appeals process, were not passed and brought into force until December 2020. The new regime is now in place and will be used to gather rental and other data for the next Revaluation.

The Non-Domestic Rates (Scotland) Act 2020 (Commencement No.2 and Transitional Provisions) Regulations 2020, which came into force in November 2020, specify the dates on which various sections of the main Act came/will come into force, as follows:

Reform	Coming into force
Local authorities given power to determine whether subjects fall to be considered as domestic subjects (Intention is to set new criteria for defining self-catering units)	5 November 2020
Business Growth Accelerator (BGA) marks for 'new' and 'improved' properties to be shown in Valuation Rolls	1 April 2021
Appeals system to be altered to a 2-stage 'proposals' and 'appeals' process	1 April 2022
Certain public parks, parts of parks and buildings within parks to be entered in the Valuation Roll	1 April 2023

The requirements to allow the display of BGA markers in the Valuation roll have been effected and consultation is ongoing in respect of the two-stage appeals process. The planned implementation of changes to the definition of self-catering units with effect from 1 April 2021 has been delayed until April 2022.

2.1 NON-DOMESTIC RATING (Cont'd)

Further pieces of secondary legislation will be required to fully implement the Act. Detail in relation to secondary legislation and policy intention remains slow to come forward, thus impacting on the ability to plan for the changes. Notwithstanding the above, progress has been made in respect of recruitment and ICT system development.

The Scottish Government has supported the implementation of NDR reform through the provision of funding via the constituent councils. For 2020/21, £197,000 was provided to offset additional costs of reform, which were incurred across a number of budget lines. Due to a number of factors, including delays to the required legislation and the pandemic, this funding was underspent by £49,324 which the Scottish Government has required to be returned to them; a further £246,000 has been provided for 2021/22.

2.2 COUNCIL TAX

Aims

- To maintain the Valuation List in accordance with the relevant legislation, to take account of new properties, properties which should no longer be entered in the List, properties which have been altered and sold, and other changes arising from statute or other decisions of the Courts;
- To maintain or improve upon the time taken between the date that amendments to the Valuation List are effective and the date the Banding Notices are issued;
- To publish the Valuation List, make it available to interested parties;
- To deal with proposals/appeals by discussion with ratepayers or their agents, or by hearing of appeals before the appropriate valuation appeal courts; and
- To keep property records up to date to take account of alterations.

Maintenance of Valuation List

The year to 31 March 2021 saw 917 additions to the Council Tax List and a net increase in the number of dwellings shown in the Council Tax List as follows:

Total Number of entries @ 1st April 2020	145,569
Total Number of entries @ 31st March 2021	146,143

The national Key Performance Indicator in relation to Council Tax valuation is the time taken from the effective date of additions to the Valuation List to the date a Banding Notice in respect of each new entry is issued. The table (below) sets out the target and actual performance information for 2020/21 compared with the actual figures for 2019/20 and shows that our targets were achieved:

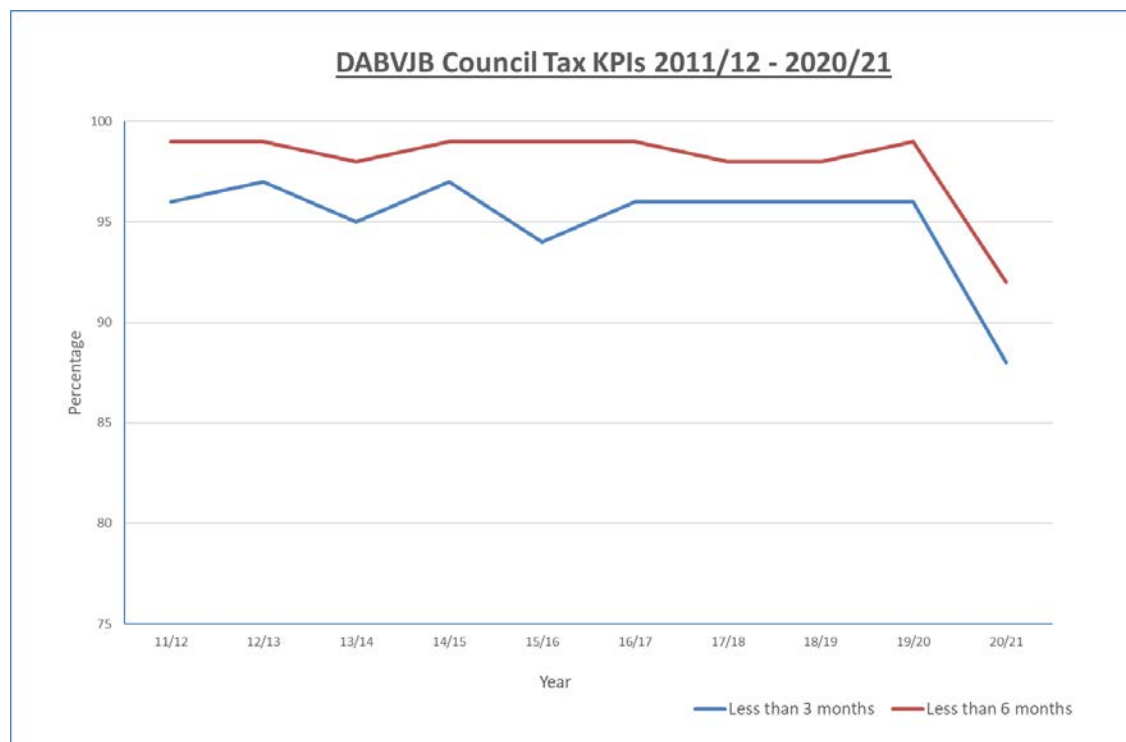
Period	Actual 2019/20	Target 2020/21	Actual 2020/21				All Scotland*
			Argyll & Bute	West D'shire	East D'shire	VJB Area	
0-3 months	96%	86%	87.8%	97.2%	78.8%	88%	83%
3-6 months	3%	9%	7.3%	1.2%	15.3%	8%	11%
>6 months	1%	5%	4.9%	1.6%	5.9%	4%	6%

* Data from 13 of 14 Assessors, subject to verification

2.2 COUNCIL TAX (Cont'd)

Maintenance of Valuation List (Cont'd)

The pattern of performance over a longer period is shown below. As with maintenance of the Valuation Roll, performance in this area of operation was adversely affected by the COVID restrictions and retrospective notifications of changes of use, as illustrated in the following chart:



Proposals and Appeals

During the year, 206 (327 in 2019/20) new proposals to change property Bands were received and 143 (302 in 2019/20) were disposed of, leaving 279 outstanding at the end of the year.

2.3 ELECTORAL REGISTRATION

Aims

- To timeously compile and maintain the Electoral Register in accordance with the relevant legislation;
- To deal promptly with all new applications to register;
- To deal with applications for absent votes, collect and securely store Personal Identifiers and maintain relevant Absent Voters lists;
- To produce, distribute and make available for sale, copies of the Electoral Register in accordance with statutory arrangements and Electoral Commission performance standards;
- To encourage Electoral Registration in the three constituent Council areas; and
- To support the efficient running of electoral events within the Joint Board area.

Individual Electoral Registration (IER), which was introduced in 2014, resulted in significant additional costs over the previous regime. To support this the Cabinet Office has provided direct funding each year since. A late acknowledgement by the Cabinet Office that the costs of IER may not be removed completely in the first year of a reformed canvass (see below) resulted in receipt of unplanned funding of £14,965.

2.3 ELECTORAL REGISTRATION (Cont'd)

Electoral Registration and Publication of the Register

The Representation of the People (Annual Canvass) (Amendment) Regulations 2019 and The Representation of the People (Annual Canvass) (Miscellaneous Amendments) (Scotland) Regulations 2020 made provision for the annual electoral canvass process to be amended from 2020 onwards. The overall aims of the changes were to reduce the administration of the canvass and to allow EROs to focus resources on areas where they are most required. Instead of issuing all households with a 'Household Enquiry Form', EROs could issue more specific communications dependent upon the result of a new pre-issue data-matching step.

Households where the electors had been data matched received 'route 1' correspondence that did not require a response unless the elector details required to be updated or changed. Households where the register did not match to other trusted data sources received 'route 2' correspondence that did require a response.

Under the reformed canvass, EROs remained duty bound to make a 'personal contact' to households which had not made a response to a 'route 2' form. This, however, had to be balanced against the public health guidance pertaining at the time. Following a risk assessment of the process, and having made changes to the canvassers' approach to face-to-face contact, a full door knock, amounting to visits to 14,140 households, was completed during the canvass in 2020. Covid-related health & safety training was added to canvassers' normal training, which was provided remotely, and ample sanitising products were provided to each canvasser. No Coronavirus-related issues arose from the door-to-door canvass and no canvassers reported any negative feedback from the public during the process.

The return rates for Route 2 properties are shown below:

Local Authority	'Route 2' Forms issued	2020 Return Rate
Argyll and Bute Council	8,940	55.85%
East Dunbartonshire Council	7,616	60.32%
West Dunbartonshire Council	9,687	39.28%
Total	26,243	51.03%

Given the different approach to the canvass, comparison with previous years' response rates is of no relevance or assistance.

Several methods of making returns were offered to electors and a summary of the returns is shown below:

Method of Response	2020 Canvass	
	No of Returns	% age return
Post	4,170	15.9%
Electronic (web/phone/SMS)	6,446	24.6%
Phone/Email contact	1,128	4.3%
Door-to-door canvass	587	2.2%
Verified as second home/long term empty	1,052	4.0%
Returned/Empty/ Other	9	0.03%
Total	13,392	51.03%

2.3 ELECTORAL REGISTRATION (Cont'd)

Electoral Registration and Publication of the Register (Cont'd)

During the canvass period there were 7,783 electors added to the registers for the Joint Board area and 8,777 deletions. This resulted in a total electorate of 224,800 at publication on 1 December, split as shown below:

Local Authority	Electorate
Argyll & Bute	69,098
East Dunbartonshire	68,801
West Dunbartonshire	86,901

The total electorate figure is up on the total at publication in December 2019, though the year-to-year total electorate is quite varied, as shown below:

Year	No of Electors
2020	224,800
2019	219,861
2018	219,637
2017	222,507
2016	221,078
2015	218,668

Absent Voters

Generally, the trend in Absent Voter numbers since IER was introduced has been downward and this continued in the register published in December 2020. Absent voter applications increased significantly in the run up to the Scottish Parliament Election (SPE) cut-off for applications on 27 April 2021 when the Absent Voters list for the SPE stood at 49,846 which represents 22% of the eligible electorate and is an increase of 48% since publication, as follows:

Year	No of Absent Voters
April 2021	49,846
2020	33,595
2019	33,916
2018	34,110
2017	35,918
2016	37,764
2015	38,376

Rolling Registration

Rolling Registration is the process of dealing with changes that take place outwith the canvass period. During 2020 rolling registration was extended into and through the canvass period for the first time. It is therefore not possible to split the annual changes arising from canvass and those arising specifically from rolling registration activities any longer. In the period between publication on 1 December 2020 and the 31 March 2021 update to the register, there were 9,238 additions to the register and 4,441 deletions.

Electoral Performance

Given the circumstances of the pandemic, the Electoral Commission did not formally roll-out their new Performance Standards regime.

2.3 ELECTORAL REGISTRATION (Cont'd)

Electoral Performance (Cont'd)

The Standards were published, however, and a 'gap-analysis' of our activities and reporting capability against the standards has been completed and we have engaged with the Commission on the expectations and likely future processes.

Franchise Extension

The Scottish Elections (Franchise and Representation) Act received assent on 1 April 2020 and provided for the extension of the franchise for Scottish Parliamentary and Local Government elections to include certain Prisoners and non-national residents of Scotland.

Arrangements have been made with the Scottish Prison Service to facilitate the registration of relevant prisoners and a leaflet targeted at encouraging newly qualified, non-national residents to register was inserted with canvass correspondence.

Both changes required development of our Electoral Management System costing a total of £30,752, though this was offset by grant funding of the same amount from Scottish Government. Further grant of £8,114 was provided to cover the additional administrative overheads arising from these changes.

Elections

Providing appropriate contingency and resilience for the Scottish Parliament Election in May 2021 required a significant amount of planning and allocation of resource throughout the financial year.

Given the ongoing Coronavirus pandemic and the restrictions applied in response to it, the Government was keen to ensure that all necessary steps were taken to ensure the smooth and safe running of the election, as scheduled. There was a general expectation that there would be a surge in applications for absent voting, with Electoral Commission research suggesting that up to 40% of electors might apply for either a postal or proxy vote. Further, an increase in emergency proxy vote applications was also expected from electors who had to self-isolate at short notice.

Arising from these concerns the Convenor of the Electoral Management Board for Scotland issued a formal Direction to EROs "to put in place capacity to facilitate the processing of the likely volume of postal vote applications in time for the election". The direction indicated that the likely volume was 40% of the electorate.

In light of these concerns and indications, the Scottish Government confirmed that it would provide funding of £158,274 to meet the additional costs of effecting suitable resilience and contingency measures. This funding was used to provide additional temporary staff and meet additional overtime, stationery, postage, engagement, hardware and software costs. Scottish Government also funded the cost (£55,448) of issuing of a Household Notification Letter (HNL) to each household in February 2021.

Issuing the HNLs, which detailed all residents currently registered and provided advice on voting options, in parallel with a television information campaign did have the intended effect of 'flattening the curve' of postal vote application volumes and moved the majority of them away from the expected peak around the cut-off date. Further, the application volumes did not increase to the levels predicted (see above) and all election timetables were met.

3.0 GENERAL PROGRESS IN RELATION TO OTHER MATTERS

3.1 INFORMATION AND COMMUNICATIONS TECHNOLOGY

IT and Computer Provision

Computers and IT systems continue to be maintained and upgraded in accordance with the Joint Board's IT Strategy and the recommendations from West Dunbartonshire Council's ICT Service.

The redevelopment of NDR systems to accommodate the forthcoming reforms is an ongoing focus for our ICT staff. In particular, development to allow the provision of Business Growth Accelerator (BGA) (or 'New' and 'Improved') markers in the Valuation Roll and on Valuation Notices was completed and progress has been made in developing a new rental analysis system. The back-office developments which will permit displaying an expanded range of property type valuations at the SAA web portal were also implemented.

Our Electoral Management System was upgraded several times throughout the year to provide functionality improvements and ensure continued compliance with requirements.

We have continued to participate in the Scottish Assessors' web portal's Project Management Committee, Project Team and Working Groups to enhance the site (www.saa.gov.uk). During 2020/21 significant resource was invested in providing a new on-line rental information return form with a much improved user experience.

In addition to these planned activities significant resource was expended in facilitating home working as a reaction to the Coronavirus restrictions. New hardware and peripherals were procured and installed, along with the necessary security for remotely accessing the VJB network and the roll-out of collaboration software.

3.2 BEST VALUE

Key Performance Indicators and Public Performance Reporting

Performance in respect of Valuation Roll and Council Tax Key Performance Indicators is reported above. Our 2019/20 Public Performance Report was published during 2020/21 on our web site (www.saa.gov.uk/dab-vjb/).

Performance Management and Planning

The Management Team continues to be the main forum for planning and management of performance. In accordance with our Performance and Management Planning process, a number of actions were taken, or were ongoing, during 2020/21 which are detailed in the Annual Governance Statement on pages 27 to 30.

Audit

In May 2020 Internal Audit completed their report on an audit of our risk management systems which had been carried out largely during 2019/20. The Audit Report concluded that the risk management systems examined are working well and highlighted several areas of good practice. In response to the single action in the agreed Action Plan, a full COVID Risk Register was established and used to manage the risks as they evolved during the year.

3.2 BEST VALUE (Cont'd)

Audit (Cont'd)

An internal audit planning meeting in October identified that it would be appropriate to:

- (a) review the adequacy and effectiveness of planning which was being undertaken for the 2021 Scottish Government Election, given the challenges which may be presented by the Covid-19 pandemic, and
- (b) provide management and with an assessment of the adequacy and effectiveness of the governance, risk management and controls over the key risks faced by the Valuation Joint Board in relation to the Electoral Canvass Reform Programme.

The reports on these two areas of function concluded that:

- (a) Although a number of unknowns still existed in relation to the 2021 Election at the time of the fieldwork, VJB Management appeared to have taken adequate and appropriate actions in relation to their planning for the 2021 Election to, and
- (b) The overall control environment opinion for the review of canvass reform was satisfactory.

In relation to the latter review, a number of areas of good practice were highlighted and several actions for improvement, largely relating to analysis of the outcomes of the canvass, were agreed. That analysis of the 2020 canvass is ongoing as we prepare for 2021.

An External Audit Plan was agreed which identified the main areas where auditors will direct scrutiny for the audit of 2020/21, as follows:

- Ensure that controls are in place to ensure that management cannot override financial controls;
- Ensure that systems are in place to prevent and detect fraud in relation to expenditure;
- Investigate and evaluate the risk of material misstatement in the financial statements;
- Examine the Joint Boards resources and capability to meet the requirements of the Non-Domestic Rates (Scotland) Act 2020; and
- Assess the impact of the additional work required to prepare for the Scottish Parliamentary Election on other core functions of the Joint Board.

Customer Satisfaction

Users of the Joint Board's services are randomly sampled and issued with questionnaires to seek their perception of the service provided to them. Being a non-statutory process, the work involved in completing this survey was suspended in the early part of the 2020/21 year, thus resulting in much smaller sample sizes than in previous years. A summary of the results for the year, which should be viewed with this caveat in mind, is provided below.

	2016/17	2017/18	2018/19	2019/20	2020/21
Was the person with whom you communicated professional, courteous and helpful?	97%	99%	94%	98%	92%
Was the matter brought to a satisfactory conclusion immediately?	68%	62%	60%	61%	56%
Was the matter brought to a satisfactory conclusion?	97%	97%	93%	97%	89%
Are you satisfied with the quality of the information or advice given to you?	97%	96%	93%	96%	90%

3.2 BEST VALUE (Cont'd)

Customer Satisfaction (Cont'd)

No Customer Satisfaction forms were requested in alternative languages, Braille or other formats. Sample sizes within the various equalities groups were too small to draw firm conclusions but the results are monitored by management with any apparent variations within any of the groups with protected characteristics being followed up to ensure that we are carrying out our functions in a fair and equitable manner.

Complaints Procedure

The Joint Board has, for some time, operated a Complaints Procedure which is in line with the Public Sector Ombudsman's Model Complaints Handling Procedure (MCHP). During the year a revised CHP, which is aligned to the Ombudsman's revised Model, was developed and approved. It was implemented on 1 April 2021

There were 4 complaints received during 2020/21, compared to 14 in 2019/20 and 18 in 2018/19, with all of these relating to Electoral Registration. All complaints received were resolved at the front line resolution stage on the day they were made. No complaints were escalated to the Investigation stage or referred to the Ombudsman. The content and outcome of complaints are discussed at the regular management team meetings and any opportunities for organisational learning are implemented.

Financial Performance

Comprehensive Income and Expenditure Statement

This account covers the day-to-day operational expenditure of the Joint Board and is shown on page 32 of the Annual Accounts. On an accounting basis the deficit on the provision of service for the financial year reported in the Comprehensive Income and Expenditure Statement is £0.213m. However this takes account of Statutory Adjustments between the accounting and funding basis of (£0.331m) as shown in the Expenditure and Funding Analysis table shown on page 44. Thus, resulting in an in-year surplus of £0.118m as summarised below:

	Comprehensive Income & Expenditure Statement	Statutory Adjustments	Actual	Budget	Variance
	£000	£000	£000	£000	£000
Employee Costs	2,457	(262)	2,195	2,355	(160)
Property Costs	105	0	105	126	(21)
Transport Costs	7	0	7	47	(40)
Supplies & Services	308	0	308	264	44
Payments to Other Bodies	43	0	43	50	(7)
Support Services	123	0	123	123	0
Depreciation	15	(15)	0	0	0
Other Costs: (Pensions/Interest)	75	(76)	(1)	0	(1)
Total Expenditure	3,133	(353)	2,780	2,965	(185)
Requisition Income	(2,755)	0	(2,755)	(2,804)	49
Capital Income	(22)	22	0	0	0
Grant Income	(132)	0	(132)	0	(132)
Rental Income	(2)	0	(2)	(2)	0
Sales, Fees & Charges	(9)	0	(9)	(5)	(4)
Total Income	(2,920)	22	(2,898)	(2,811)	(87)
(Surplus)/Deficit for the year	213	(331)	(118)	154	(272)

3.2 BEST VALUE (Cont'd)

Financial Performance (Cont'd)

Comprehensive Income and Expenditure Statement (Cont'd)

The main budget variances are shown below:

Spend Area	Variance £000	Comments
Employee	160	The favourable variance is mainly due to vacancies and a delay in filling vacancies, partly arising from inability to attract appropriate candidates. Ill-health retirement costs were lower than anticipated due partly to a change in the premium rate applied and partly to staff numbers being temporarily reduced at April 2020
Transport	40	Due to Covid-19 travelling expenses were underspent as survey and inspection work has not been possible and travel to meetings has been minimal
Supplies & Services	(44)	The overspend is mainly due to an additional mail out requested by the Scottish Government and the costs of upgrading ICT systems for the changes to the electoral franchise. The increased costs were off-set equivalent income from Scottish Government
Income	132	When the budget was set there was no expectation of further funding, however £0.015m grant funding was received from the UK Government for on-going costs of Individual Electoral Registration. Grant was also received and from The Scottish Government for the extension of the electoral franchise (£0.039m); provide contingency and resilience for the Scottish Parliament Elections (£0.023); and to issue Household Notification letters (£0.055m)

Balance Sheet

Assets Valuations - Material valuation uncertainty due to Coronavirus (Covid-19)

The outbreak of the Coronavirus (Covid-19), declared by the World Health Organisation as a "Global Pandemic" on the 11th March 2020, has impacted global financial markets. Travel restrictions have been implemented by many countries. Market activity is being impacted in many sectors. As at the valuation date, the Board's professional valuers considered that less weight could be attached to previous market evidence for comparison purposes, to inform opinions of value. Indeed, the current response to Covid-19 means that the valuers are faced with an unprecedented set of circumstances on which to base a judgement. The valuations are therefore reported as being subject to 'material valuation uncertainty' as set out in VPS 3 and VPGA 10 of the RICS Valuation – Global Standards. Consequently, less certainty – and a higher degree of caution – should be attached to the valuation than would normally be the case.

For the avoidance of doubt, the inclusion of the 'material valuation uncertainty' declaration above does not mean that the valuation cannot be relied upon. Rather, the declaration has been included to ensure transparency of the fact that – in the current extraordinary circumstances – less certainty can be attached to the valuation than would otherwise be the case. The material uncertainty clause is to serve as a precaution and does not invalidate the valuation.

The Board's assets were last formally valued as at 31 March 2017 and are due for formal revaluation as at 31 March 2022 (following the policy to revalue within a minimum of every 5 years). The decision was taken to leave the valuations unchanged in 2021 following consideration of the inputs and the information that was available as at 31 March 2021.

3.2 BEST VALUE (Cont'd)

Balance Sheet (Cont'd)

The valuers reviewed the information published by BCIS in terms of build cost information and noted that there had only been a nominal adjustment, less than 1%, between the information relied upon and that which was available on 31 March 2021 and concluded that this was not sufficient to merit amendment of the valuations provided.

The balance sheet shown on page 35 features an assessed pension fund liability of £2.426m based on the valuation of the fund at 31 March 2021. This results in the Board's Balance Sheet showing a net liabilities position. Further information on the pension fund is provided in note 4 on pages 46 to 49 and the valuation states that assets held at the valuation date were sufficient to cover only 88% of the accrued liabilities. It is considered appropriate that the Draft Annual Accounts should follow a 'going concern' basis of accounting. Statutory arrangements with the constituent local authorities mean that the financial position of the Board remains assured.

The pension scheme net liability has decreased by £0.764m as advised by the appointed actuaries, and this is mainly as a result of the movement in the discount rate. The appointed actuaries remain of the view that the asset holdings of Strathclyde Pension Scheme and the contributions from employees and employers provide sufficient security and income to meet future pension liabilities.

General Reserves

At their Board meeting on the 16 November 2012, the Board approved a Balance and Reserves Policy. The Board's Prudential Reserves Policy is to retain a prudential target of 2% of net expenditure i.e. constituent authority requisition level (20/21 £0.055m) or £100,000, whichever is higher.

Funds held in excess of the prudential target can be spent or earmarked at the discretion of Board Members on behalf of the constituent authorities.

As at 31 March 2021 the Board held total usable reserves of £0.743m (of which £0.041m relates to unapplied capital reserves) with the remaining balance comprising revenue reserves of £0.702m. A proportion of this is identified as an earmarked balance (£0.129m) to balance the 2022/23 budget. Once the earmarked balances are accounted for this leaves £0.573m of general reserves available for future use (including £100,000 prudential reserve above).

The Joint Board recognises the difficult financial climate facing public services and has continued to seek efficiencies where possible. The level of requisition made by the Board for 2020/21 remained the same as 2019/20. The board also received £0.193m from the Scottish Government passed onto to the board from constituent authorities for the implementation of the Barclay Review. Due to delays to the required legislation and the pandemic the Board was unable to utilise the full grant and underspent by £49,324. This underspend is required to be returned to the Scottish Government.

Given the forecast reduction in funding for local government into the future it is anticipated that levels of funding may be challenging going forward into 2021/22 and beyond and management continue to plan for this to ensure ongoing service delivery reflecting the increasing workload to the Board.

Provisions and Contingencies

The Joint Board is not aware of any eventualities which may have a material effect on the financial position of the Joint Board, and has made no provisions for such eventualities.

Group Annual Accounts

The Joint Board has been determined to have an “associate” relationship with each of its constituent authorities and, as such, the Joint Board’s results have been consolidated into each authority’s group income and expenditure Annual Accounts.

Risk Management

Risk Registers and the resultant Action Plan are revised annually. Inclusions in the Board (Strategic) Risk Register at the 2021 review were:

- The potential for the Joint Board or its statutory officials to fail to meet their respective statutory duties, particularly with so much impending legislative change expected in the NDR function;
- The acute concern, in light of the expected surge in absent voter and emergency proxy applications, regarding delivery of our statutory functions in respect of the May 2021 Scottish Parliamentary Election;
- The risk to both the Assessor and ERO’s statutory functions and to Joint Board employees’ health arising from the coronavirus pandemic. As well as adding this risk to the Board Risk Register a separate risk register detailing the effects of the pandemic and the government restrictions was drafted and used to record and mitigate the risks arising throughout the year;
- Current and expected future local government settlements, with static or reduced funding, bring a number of related financial risks and/or risk of failure to meet statutory duties, particularly in light of the changes to NDR and the likely long terms effects on public sector funding caused by the coronavirus outbreak;
- The potential failure to deliver a successful and accurate Revaluation in 2023 and/or implement the changes introduced by the Non-Domestic Rating (NDR) Reform Act, particularly in the context of a back-log in appeal disposals, the loss of qualified members of staff and recent failures to attract suitably qualified personnel;
- Further to the above, the combined effect of the back-log in appeal disposals, the ongoing lack of VAC Hearings and the receipt of further material change of circumstances appeals in March 2021 increase the risk of failing to dispose of appeals by the statutory deadlines; and
- The dependency of the Joint Board on ICT for delivery of its statutory functions and service delivery.

As well as the above Board Risk Register, which focusses on strategic risks, the Management Team annually review an Operational Risk Register and a number of other risk registers. All risks have planned actions to mitigate or minimise each risk and progress against these actions is monitored regularly at Management Team meetings.

The risks in relation to the Scottish Parliamentary Election were been successfully managed and all statutory requirements and timetable were met. That risk will, therefore be treated as being closed.

3.3 EQUALITIES

The Joint Board’s stated Equality ‘Outcomes’ have, for some years, been as follows:

- We are seen as an inclusive equal opportunities employer where all staff feel valued and respected; and
- Our Services meet the needs of, and are accessible to, all members of our community and our staff treat all service users, clients and colleagues with dignity and respect.

3.3 EQUALITIES (Cont'd)

An Equality Report was published in April 2021 that contains updates on our progress in achieving these Outcomes, Workforce Monitoring and Pay Gap. The Report can be viewed in full at <https://www.saa.gov.uk/dab-vjb/wp-content/uploads/sites/5/2021/04/Public-Sector-Equality-Duty-Report-2021-1.pdf>. In line with our Specific Equalities Duties, that report also contains a review of our stated outcomes.

The progress made in relation to increased declaration of disability and sexual orientation within the workforce is encouraging and it is important that the positive steps that have been taken are continued. It is also important that we continue to monitor service users' views in light of ongoing and future changes in statutory function. The above Outcomes will therefore be retained into the future. An additional Outcome with the aim of reducing the level of gender based occupational segregation has also been adopted.

3.4 STAFFING MATTERS

Development and Training

In any 'normal' year, employees review their training needs with their line manager and the resultant Training and Development Plan informs the provision of training throughout the year. For various reasons, including the pending policy review (see below) and the interruptions caused by the pandemic, annual reviews did not take place during 2020/21.

In line with an action from a Governance self-assessment, the current process was revised during 2019/20 to include elements of performance management and this resulted in a new Performance, Training and Development Policy being approved by the Joint Board in September 2020.

During autumn 2020 Line Managers piloted the new Policy through a limited number of 'performance and development conversations' which indicated a need for a more corporate approach to implementation. Progress has been made and roll-out briefings are scheduled to take place following the Scottish Parliamentary Election, with performance and development conversations to take place thereafter.

In addition to staff's Core Training programme, training was provided across a range of subjects in 2020/21 largely through in-house training and e-learning facilities. Specific attention was given to training and guidance materials for the reforms to the electoral canvass.

The last year proved to be another one of significant turnaround in employees. Having made several appointments in line with the 2020/21 Workforce Plan, we suffered from, or were given notice of, five resignations and two retirements which will take effect in the period up to June 2021. Six temporary staff were employed for a period of six weeks during the preparations for the Scottish Parliament Election. A 2021/22 Workforce Plan has been approved and the Management Team will continue to use that Plan along with performance information to keep staffing levels under review.

Personnel Policies

During the year, the Board approved a number of personnel and related policies, generally in line with those of West Dunbartonshire Council.

3.5 FREEDOM OF INFORMATION

The Joint Board's 'Guide to Information' was updated and maintained as required with relevant documents available from <https://www.saa.gov.uk/dab-vjb/wp-content/uploads/sites/5/2020/12/DAB-Guide-to-Information-through-the-MPS-December-2020.pdf>

A 'business as usual' approach has been taken to the majority of requests for information received, but in the calendar year to December 2020, 6 requests which specifically referred to the Freedom of Information Act were received. This compares to 15 requests in 2019 and 58 in 2018.

Two requests related to Electoral Registration, two to Non-Domestic Rating and two to Council tax. All requests were answered within the statutory timescales, some after clarification of the request was sought. There were no recurring requests that could be satisfied by proactive publication of any particular information.

3.6 RECORDS MANAGEMENT

An invitation to make a submission to the Keeper of the Records under the Progress Update Review process by May 2020 was not taken up but a progress update is in preparation for submission in May 2021.

3.7 PARTNERSHIPS

The Valuation Joint Board is actively involved in several partnerships with one of the most significant of these being the senior staff's membership of the Scottish Assessors' Association. More on the association can be found at <https://www.saa.gov.uk/about-the-saa/>.

Valuation Joint Board staff are represented in the Association in all of its Category Committees, in working groups and as authors of Practice Notes. The co-operation and co-ordination of the Association is of critical importance in the completion, and defence of Revaluations.

During 2020/21, the Association was active as a consultative body in relation to secondary legislation arising from the 2020 Non-Domestic Rating (Scotland) Act. The SAA has established a project plan for delivering the 2023 Revaluation, NDR reforms and other Barclay requirements. The SAA also took a lead role in government liaison and in the co-ordination of EROs' contingency and resilience plans for the Scottish Parliamentary Election.

The planning for, and provision of, Electoral Registration services is assisted by guidance received from the Electoral Commission and the Electoral Management Board for Scotland and by representation within the Association of Electoral Administrators. The Cabinet Office is an important stakeholder in respect of the modernisation of Electoral Registration services.

The Valuation Joint Board obtains all of its 'back-office' functions including human resources, legal support, ICT support and financial services from West Dunbartonshire Council under a Service Level Agreement. Thanks are due to all of the West Dunbartonshire Council officials who support the Joint Board with specific thanks due to Joanne Thomson in WDC's Financial Resources Service who is moving to new pastures after providing the Joint Board with sterling support for a number of years.

3.8 CONCLUSION

2020/21 was a year in which all walks of life were dominated by the coronavirus pandemic and the Joint Board was no different. Initially our services were disrupted by the statutory lock-down and the direction to work from home but our staff reacted admirably both in expanding our home working capability and in redesigning our processes to allow many of them to be carried out digitally and, thereby, remotely. These changes did require the redirection of staff away from planned projects and work streams but they did allow us to progress our main statutory duties, including the full completion of a reformed annual electoral canvass.

3.8 CONCLUSION (Cont'd)

The effects of the pandemic continued, albeit at varying levels, throughout the year. Planning for, and delivering, contingency and resilience in respect of the Scottish Parliamentary Election became hugely significant parts of our work. The statutory delay to both the NDR appeal disposal timetables and the next Revaluation provided essential breathing space but the slow-down in appeal disposal has already compressed the time available to deliver on both fronts.

Although the current indications in respect of the ongoing pandemic are encouraging, we will need to keep an awareness of the wider public health situation and revise plans and services accordingly. If there has been one over-riding theme in this last year it has been the need to flex to external circumstances.

Staff turnover is a fact of life but it is clear that loss of surveying staff, when taken with recent difficulties in recruiting qualified valuers, pose a risk to future service delivery.

Thanks are due to all staff and management for their endeavour, effort and co-operation throughout the year. Similarly, thanks are due to the Joint Board, and in particular, the Convenor and Vice Convenor for their continued support.



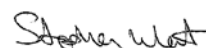
Councillor Richard Trail
Convenor of the Board

Date: 18 June 2021



David Thomson
Assessor & Electoral Registration
Officer

Date: 18 June 2021



Stephen West
Treasurer

Date: 18 June 2021

REMUNERATION REPORT

Introduction

The remuneration report has been prepared in accordance with the Local Authority Accounts (Scotland) Regulations 2014. These Regulations require various disclosures about the remuneration and pension benefits of the Board and senior employees. All information disclosed in the tables 1-5 of the Remuneration Report will be audited by Audit Scotland. The other sections have also been reviewed by Audit Scotland to ensure that they are consistent with the Financial Statements.

Arrangements for Remuneration

No Councillors serving on the Board (including the Convenor and Vice-Convenor) receive any form of remuneration in respect of these roles

The Board sets the remuneration levels for senior officers. Its role is to ensure the application and implementation of fair and equitable systems for pay and for performance management within the guidelines of and as determined by the Scottish Ministers and the Scottish Government. In reaching its decisions, the Board has regarded the need to recruit, retain and motivate suitably able and qualified people to exercise their different responsibilities.

The remuneration of senior employees is set by reference to national arrangements. The Board does not pay bonuses or performance related pay. Chief Officers receive business mileage and subsistence allowances in accordance with amounts either agreed nationally by the Scottish Joint National Council (SJNC) or as approved locally by the Board. Chief Officers are eligible to join the Local Government Pension Scheme (LGPS). The scheme is described in the Pension Benefits section.

Remuneration

The term *remuneration* means (as defined by the Regulations noted above): gross salary, fees and bonuses, allowances and expenses, and costs in relation to Early Retiral and Voluntary Severance. It excludes pension contributions paid by the Board. Pension contributions made to a person's pension are disclosed as part of the pension benefits disclosure.

Table 1: Remuneration of Senior Employees

Name	Position at 31/03/21	Year ended 31 March 2021		2019/20
		Salary, Fees & Allowances £000	Total Remuneration £000	Total Remuneration £000
David Thomson	Assessor & Electoral Registration Officer	104	104	101
Robert Nicol	Depute Assessor & ERO	86	86	84

1. The term *senior employee* means any Board employee:

- Who has responsibility for the management of the Board to the extent that the person has the power to direct or control the major activities of the Board (including activities involving the expenditure of money), during the year to which the Report relates, whether solely or collectively with other persons; or
- Who holds a post that is politically restricted by reason of section 2(1) (a), (b) or (c) of Local Government and Housing Act 1989 (4); or
- Whose annual remuneration, including any remuneration from a local authority subsidiary body, is £150,000 or more.

REMUNERATION REPORT (Cont'd)

Remuneration of Employees receiving more than £50,000

The Board's employees receiving more than £50,000 remuneration for the year were paid the following amounts. In accordance with the disclosure requirement of the Regulations, the information in the table shows the number of employees in bands of £5,000. This information includes the senior employees who are subject to the fuller disclosure requirements in the tables above.

Table 2: Remuneration

Bands £	Number of Employees	
	2019/2020	2020/2021
50,000 to 54,999	0	1
55,000 to 59,999	2	0
60,000 to 64,999	0	2
80,000 to 84,999	1	0
85,000 to 89,999	0	1
100,000 to 104,000	1	1
Total	4	5

Pension Benefits

For local government employees, the LGPS 2015 is a career average pension scheme. This means that pension benefits from 01/04/2015 are based on pensionable pay with inflation added. Pension is accrued at a rate of 1/49 of pensionable pay for each scheme year. Pension benefits can be accessed from age 55 but are reduced for retirements prior to 60th birthday. Pension benefits accrued before 1 April 2015 are protected and are based on final pay on retiring.

From 1 April 2009, a five tier contribution system was introduced with contributions from scheme members being based on how much pay falls into each tier. This is designed to give more equality between the cost and benefits of scheme membership. Table 3 below provides information on these tiered contribution rates.

Table 3: Contribution Rate

The tiers and members contributions rates for 2020/21 whole time pay	Contribution rate 2020/21
On earnings up to and including £22,200	5.50%
On earnings above £22,201 and up to £27,100	7.25%
On earnings above £27,101 and up to £37,200	8.50%
On earnings above £37,201 and up to £49,600	9.50%
On earnings above £49,601	12.00%

If a person works part-time their contribution rate is worked out on the whole-time pay rate for the job, with actual contributions paid on actual pay earned. There is no automatic entitlement to a lump sum. Members may opt to give up (commute) pension for lump sum up to the limit set by the Finance Act 2004. The accrual rate guarantees a pension based on 1/49th of pay from 1 April 2015. Prior to this the accrual rate guarantees a pension based on 1/60th of final pensionable salary and years of pensionable service. Prior to 2009 the accrual rate guaranteed a pension based on 1/80th and a lump sum based on 3/80th of final pensionable salary and years of pensionable service.

REMUNERATION REPORT (Cont'd)

The value of the accrued benefits has been calculated on the basis of the age at which the person will first become entitled to receive a pension on retirement without reduction on account of its payment at that age; without exercising any option to commute pension entitlement into a lump sum; and without any adjustment for the effects of future inflation. Retirement can be taken with receipt of benefits in full from the normal pension age. The normal pension age is 65 for any benefits built up before 1 April 2015. For pension built up from 1 April 2015, the Normal Pension Age is not fixed at age 65 but, instead, is the same as the State Pension Age (but with a minimum of age 65).

Pension Benefits of Senior Employees

Table 4: In-year contributions and accrued benefits

Name	For year to 31 March 2021			For year to 31 March 2020		
	In-year	Accrued pension		In-year	Accrued pension	
	Contribution	Pension	benefits Lump Sum	Contribution	Pension	benefits Lump Sum
	£000	£000	£000	£000	£000	£000
David Thomson	21	53	91	20	50	88
Robert Nicol	18	35	49	17	32	47

The pension figures shown relate to the benefits that the person has accrued as consequence of their total local government' service, and not just their current appointment.

The Local Government (Discretionary Payments and Injury Benefits) (Scotland) Regulations 1998 make provision for authorities to make discretionary payments to local government employees to pay compensation for premature retirement. There were no discretionary payments made to senior employees during the year.

Exit Packages

There were no exit packages during financial years 2020/21 and 2019/20.

Trade Union Facility Time

Facility Time generates benefits for employees, managers and the wider community from effective joint working between union representatives and employers.

REMUNERATION REPORT (Cont'd)

Trade Union Facility Time (Cont'd)

Details of the Facility Time within Dunbartonshire and Argyll & Bute Valuation Joint Board during the year to 31 March 2021 are shown in the table below.

Table 5: Trade Union

Trade Union Officials	Trade Union Representative
0	1
Percentage of Time Spent on Facility Time	
Percentage	Employees
Less than <1%	1
Total cost of facility time	
0	
Total pay bill	
£2,140,725	
Percentage of Pay Bill Spent on Facility Time	
0.00%	
Paid TU Activities	
N/A	



Councillor Richard Trail
Convenor of the Board
Date: 18 June 2021



David Thomson
Assessor and Electoral Registration Officer
Date: 18 June 2021

STATEMENT OF RESPONSIBILITIES

The Boards Responsibilities:

The Board is required to:

- make arrangements for the proper administration of its financial affairs and to secure that the proper officer of the Board has responsibility for the administration of those affairs. In this Board, that officer is the Treasurer;
- manage its affairs to secure economic, efficient and effective use of resources and safeguard its assets;
- ensure the Annual Accounts are prepared in accordance with legislation (The Local Authority Accounts (Scotland) Regulations 2014), and is compatible with that legislation, in accordance with proper accounting practices (section 12 of the Local Government in Scotland Act 2003); and
- approve the Annual Accounts for signature.

I confirm that the Draft Annual Accounts were approved for signature by the Board at its meeting on 18 June 2021.

Signed on behalf of Dunbartonshire and Argyll & Bute Valuation Joint Board



Councillor Richard Trail
Convenor of the Board
Date: 18 June 2021

STATEMENT OF RESPONSIBILITIES (Cont'd)

The Treasurer's Responsibilities:

The Treasurer is responsible for the preparation of the Board's Annual Accounts in accordance with proper practices as required by legislation and as set out in the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom (the Accounting Code).

In preparing the Draft Annual Accounts, the Treasurer has:

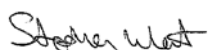
- selected suitable accounting policies and then applied them consistently;
- made judgements and estimates that were reasonable and prudent;
- complied with legislation; and
- complied with the Code of Practice on Local Authority Accounting in the United Kingdom.

The Treasurer's Responsibilities:

The Treasurer has also:

- kept adequate accounting records which were up to date; and
- taken reasonable steps for the prevention and detection of fraud and other irregularities.

I certify that the Draft Financial Statements give a true and fair view of the financial position of the Board at the reporting date and the transactions of Board for the year ended 31 March 2021.



Stephen West
Treasurer
Date: 18 June 2021

ANNUAL GOVERNANCE STATEMENT

The Annual Governance Statement is included within the Annual Accounts to assure stakeholders on how the Board directs and controls its functions and how it relates to communities which will enhance transparency and scrutiny of the Board's activities.

Scope of Responsibility

Dunbartonshire and Argyll & Bute Valuation Joint Board is responsible for ensuring that its business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively. The Board also has a duty to make arrangements to secure continuous improvement in the way its functions are carried out.

In discharging this overall responsibility, elected members and senior officers are responsible for implementing effective arrangements for governing the Board's affairs and facilitating the effective exercise of its functions, which includes arrangements for the management of risk.

Governance Framework

The Board has approved and adopted a Code of Corporate Governance (the Code), a Code of Good Governance and also relies on the governance arrangements of West Dunbartonshire Council which are consistent with the principles of the Chartered Institute of Public Finance and Accountancy (CIPFA) and the Society of Local Authority Chief Executives (SOLACE) Framework.

The above code explains how Dunbartonshire and Argyll & Bute Valuation Joint Board aims to deliver good governance and reviews the effectiveness of these arrangements on an annual basis.

Delivering Good Governance in Local Government Framework, published by CIPFA in association with Solace in 2007 and update in 2016, sets the standard for local authority governance in the UK and applies to annual governance statements prepared for the financial year 2016/17 onwards.

While the Delivering Good Governance in Local Government Framework is written in a local authority context, most of the principles are applicable to the Joint Board, and on the recommendation of our external auditors, the Joint Board has adopted this process as part of its overall approach to governance.

In accordance with a Code of Good Governance which was approved by the Joint Board in March 2018, a self-assessment against the above CIPFA framework is completed annually and an Action Plan agreed. The Management Team regularly monitor progress against the actions in the Action Plan. The Local Code of Good Governance and the Action Plan can be found on the Board's website at: <https://www.saa.gov.uk/dab-vjb/best-value/>

The Board has also put in place a system of internal financial control designed to manage risk to a reasonable level. Internal controls cannot eliminate risk of failure to achieve statutory duties, policies, aims and objectives and can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal financial control is based on an ongoing process designed to identify and prioritise the risks to the achievement of the Board's policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically.

ANNUAL GOVERNANCE STATEMENT (Cont'd)

The governance framework comprises the systems and processes, and culture and values, by which the Board is directed and controlled. It also describes the way it engages with, and accounts to, its stakeholders.

Within the overall control arrangements the system of internal control is intended to ensure that assets are safeguarded, transactions are authorised and properly recorded, and material errors or irregularities are either prevented or would be detected within a timely period. It is based on a framework of regular management information, financial regulations, administrative procedures and management supervision.

The overall control arrangements include:

- comprehensive budgeting systems;
- regular reviews of periodic and annual financial reports which indicate financial performance against the forecasts;
- setting targets to measure financial and other performance;
- clearly defined capital expenditure guidelines; and
- an effective Internal Audit service.

Review of Effectiveness

The Joint Board has a responsibility for ensuring the continuing effectiveness of its governance framework and its system of internal financial control. Shared Services Audit and Fraud Manager produces an annual audit plan based on a risk assessment of the Council's and Valuation Joint Board's systems and processes. The audit plan is approved by the Audit Committee of the Council. This Committee meets regularly and receives reports from the Shared Services Audit & Fraud Manager. The Joint Board's external auditors also attend. The Audit and Risk Manager produces an annual report on the work carried out by Internal Audit during the year. This report contains a view on the effectiveness of the system of internal financial control.

The Internal Audit service operates in accordance with Public Sector Internal Audit Standards (PSIAS). The Audit Manager meets regularly with chief internal auditors of other authorities and staff within the Internal Audit Service are appropriately trained.

Our review of the effectiveness of the system of internal financial control is informed by:

- the work of managers within both the Joint Board and West Dunbartonshire Council who have responsibility for the development and maintenance of the financial control framework;
- the work undertaken by West Dunbartonshire Council's Internal Auditors during the year to 31 March 2021;
- the assessment of risk completed during reviews of the strategic audit plan;
- reports issued by the Valuation Joint Board's External Auditors and other review bodies; and
- knowledge of the Valuation Joint Board's governance, risk management and performance monitoring arrangements.

Through West Dunbartonshire Council, the Board's financial management arrangements conform with the governance requirements of the CIPFA Statement on The Role of Chief Financial Officer in Local Government 2010.

ANNUAL GOVERNANCE STATEMENT (Cont'd)

Review of Effectiveness (Cont'd)

We are satisfied that the Valuation Joint Board has in place a sound system of internal financial control and that appropriate mechanisms are in place to identify any areas of weakness and to take appropriate action. This is corroborated by an Annual Assurance Statement prepared by the Audit Manager stating that reasonable assurance can be placed upon the adequacy and effectiveness of the Joint Board's internal control system in the year to 31 March 2021.

COVID-19

The pandemic and the government restrictions implemented to control it from March 2020 tested how well the risk management, governance and internal control framework is operating within the Board.

As recommended by Audit Scotland, the Joint Board carried out a review of its governance and risk, in the context of the outbreak, using Audit Scotland's 'Covid-19 – Guide for audit and risk committees'. No significant issues arose from the self-assessment but the Guide provided a formal framework for identifying required actions, many of which have been completed or are ongoing.

Annual Performance

Examples of developments which have led to significant improvement in arrangements for control, governance or risk management within the Joint Board during 2020/21 include:

- To ensure that the new powers given to assessors to improve information gathering capabilities and deter avoidance in respect of non-domestic rating functions were implemented, new forms, processes and procedures around Assessor Information Notices (AINs), Civil Penalties (CPs) and appeals against civil penalties were implemented. A new database was developed and implemented for the administration of AINs. West Dunbartonshire Council's invoicing and receipting systems were developed to facilitate collection;
- To ensure compliance with statute, provide improved targeting of electoral correspondence and to effect significant financial savings, new processes and procedures, including upgraded ICT systems were implemented for both the annual electoral canvass and the extensions of the franchise. A new Canvass Plan was devised and implemented and the Participation Strategy was reviewed. In-house staff and canvasser guidance were produced and training was provided;
- Audit Action Plans were agreed and actions taken that formalised the management of risks arising from the coronavirus outbreak and sought to improve canvass procedures;
- The development and approval of a Performance, Development and Training Policy aims to create a more direct relationship between employees' key tasks and organisational objectives and provide a more formalised structure for management of performance;
- To comply with statute and provide enhanced transparency and accountability in our NDR functions, various process and ICT developments were progressed. In particular, Business Growth Accelerator (BGA), 'new' and 'improved', markers were implemented and the back-office/ICT changes required to facilitate expansion of valuations available at the SAA portal were completed;
- A new Complaints Handling Procedure, in line with the new Model Complaints Handling Procedure, that ensures Best Practice in complaints handling, recording, reporting and organisational learning, was developed, approved and implemented;
- An Equalities Report incorporating workforce monitoring, pay gap reporting and a review of the Joint Board's Equalities Outcomes was prepared;
- Home working capability was extended to all relevant staff with new digital processes being implemented in a number of areas of service function, budgetary control and elsewhere. Board meetings were held virtually and reviews of our reaction to the coronavirus pandemic were completed; and

ANNUAL GOVERNANCE STATEMENT (Cont'd)

Annual Performance (Cont'd)

- Various contingency arrangements were planned for and implemented in preparation for the Scottish Parliamentary Election in May 2021, including the establishment of a Risk Register, the employment of temporary staff and procurement of additional equipment.

The following areas were identified by the Assessor & ERO for further improvements in 2021/22:

- Further consideration will be given to the secondary legislation which will be required to implement the Non-Domestic Rates (Scotland) Act. The Management Team, internal NDR Reform Project Team and our ICT Support Team will devise and amend procedures and systems, with a strong focus on the requirement for a new proposals and appeals system to be in place by April 2022;
- The operational requirements to improve accessibility to hard copy Non-Domestic Rating and Council Tax information and data will be reviewed and the requirements for a solution will be scoped and costed, allowing a budget bid to be made in March 2022;
- A review of the outcomes of the 2020 canvass will be completed in line with Internal Audit recommendations and any lessons learned effected for the 2021 and subsequent canvasses;
- The new Performance, Development and Training Policy will be implemented following a 'roll-out' briefing;
- A formal Data Sharing Agreement to formalise the processes and procedures around WDC handling of VJB data for the purposes of HR&OD, payroll and pensions will be developed and agreed;
- A review of the Joint Board's Standing Orders will be completed to ensure that remote/virtual meetings of the Board are compliant; and
- Working with colleagues in the SAA, valuation templates will be agreed and valuations of additional categories of subject will be made available for public view at the Scottish Assessors website on a rolling basis.

Assurance

On the basis of the assurance provided, we consider the governance and internal control environment operating during 2020/21 to provide reasonable and objective assurance that any significant risks impacting on the achievement of our principal objectives will be identified and actions taken to avoid or mitigate their impact. Systems are in place to continually review and improve the governance and internal control environment and action plans are in place to address identified areas for improvement.



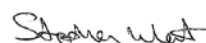
Councillor Richard Trail
Convenor of the Board

Date: 16 June 2021



David Thomson
Assessor & Electoral Registration
Officer

Date: 18 June 2021



Stephen West
Treasurer

Date: 18 June 2021

INTRODUCTION TO ANNUAL ACCOUNTS

The Annual Accounts comprise the following primary statements:

- Comprehensive Income and Expenditure Statement;
- Movement in Reserves Statement;
- Balance Sheet;
- Cashflow Statement; and
- Summary of significant accounting policies and other explanatory notes.

Comprehensive Income and Expenditure Statement

This statement shows the accounting cost in the year of providing services in accordance with generally accepted accounting practices, rather than the amount to be funded from constituent authority contributions.

Movement in Reserves Statement

This statement shows the movement in the year on the different reserves held by the Board, analysed into 'usable reserves' (i.e. those that can be applied to fund expenditure) and other reserves. The surplus or (deficit) on the provision of services line shows the true economic cost of providing the Board's services, more details of which are shown in the comprehensive income and expenditure statement. The net increase/decrease before transfer to earmarked reserves line shows the statutory general fund balance before any discretionary transfers to or from earmarked reserves undertaken by the Board.

Balance Sheet

The balance sheet shows the value as at the balance sheet date of the assets and liabilities recognised by the Board. The net assets of the Board (assets less liabilities) are matched by the reserves held by the Board. Reserves are reported in two categories. The first of the category of reserves are usable reserves, i.e. those reserves that the Board may use to provide services, subject to any statutory limitations on their use (for example the capital receipts reserve that may only be used to fund capital expenditure). The second category of reserves is those that the Board is not able to use to provide services. This category of reserves includes reserves that hold unrealised gains and losses (for example the revaluation reserve), where accounts would only become available to provide services if the assets are sold; and reserves that hold timing differences shown in the movement in reserves statement line 'adjustments between accounting basis and funding basis under regulations'.

Cash Flow Statement

The cash flow statement shows the changes in cash and cash equivalents of the Board during the reporting period. The statement shows how the Board generates and uses cash and cash equivalents by classifying cash flows as operating, investing and financing activities. The amount of net cash flows arising from operating activities is a key indicator of the extent to which the operations of the authority are funded by way of taxation and grant income or from the recipients of services provided by the authority. Investing activities represent the extent to which cash outflows have been made for resources which are intended to contribute to the Board's future service delivery. Cash flows arising from financing activities are useful in predicting claims on future cash flows by providers of capital (i.e. borrowing) to the Board.

COMPREHENSIVE INCOME AND EXPENDITURE STATEMENT

2019/20 Net Expenditure £000	Notes	2020/21 Net Expenditure £000
		Income
(11)		Customer Receipts (11)
		Expenditure
2,446	2	Employee Costs 2,457
111		Property Costs 105
44		Transport Costs 7
250		Supplies & Services 308
30		Payment to Other Bodies 43
123		Support Services 123
14	2/6	Depreciation, Amortisation & Impairment 15
3,007		Net Cost of Service 3,047
(2,735)	13	Revenue Contributions (2,755)
(77)	14	Government Grants (132)
(29)	10	Capital Contributions (22)
(2,841)		Other Operating Income (2,909)
166		Net Operating Expenditure 138
0		Interest Receivable (1)
129	4	Net Interest on the net defined benefit liability/(assets) 76
129		Finance and Investment Income and Expenditure 75
295		(Surplus)/Deficit on provision of services 213
(2,362)	4	Remeasurement of the net defined benefit liability/(assets) (1,074)
(2,362)		Other Comprehensive (Income) & Expenditure (861)
(2,067)		Total Comprehensive (Income) & Expenditure (861)

MOVEMENT IN RESERVES STATEMENT

2020/21

	Usable Reserves		Unusable Reserves				Total Reserves £000
	Fund Balance £000	Capital Requisition Unapplied Account £000	Capital Adjustment Account £000	Revaluation Reserve £000	Pension Reserve £000	Statutory Mitigation Account £000	
Opening Balance as at 1 April 2020	584	38	600	35	(3,190)	(23)	(1,956)
Movements in Reserves							
Surplus or (Deficit) on provision of Services	(213)	0	0	0	0	0	(213)
Other Comprehensive Income and Expenditure	0	0	0	0	1,074	0	1,074
Total Comprehensive Income and Expenditure	(213)	0	0	0	1,074	0	861
Adjustments between accounting basis & Funding Basis							
Depreciation	15	0	(15)	0	0	0	0
Pension Scheme Adjustment	310	0	0	0	(310)	0	0
Net Transfer to or from earmarked reserves required by legislation	28	0	0	0	0	(28)	0
Capital requisitions applied to fund capital expenditure	(22)	22	0	0	0	0	0
Capital requisitions unapplied adjustments between accounting basis and funding basis under regulations	(0)	(19)	19	0	0	0	0
Total Statutory Adjustments	331	3	4	0	(310)	(28)	0
Increase/Decrease in Year	118	3	4	0	764	(28)	861
Balance at 31 March 2021	702	41	604	35	(2,426)	(51)	(1,095)
Total Usable		743		Total Unusable		(1,838)	

MOVEMENT IN RESERVES STATEMENT

2019/20

	Usable Reserves		Unusable Reserves				Total Reserves £000
	Fund Balance £000	Capital Requisition Unapplied Account £000	Capital Adjustment Account £000	Revaluation Reserve £000	Pension Reserve £000	Statutory Mitigation Account £000	
Opening Balance as at 1 April 2019	552	25	598	35	(5,217)	(16)	(4,023)
Movements in Reserves							
Surplus or (Deficit) on provision of Services	(295)	0	0	0	0	0	(295)
Other Comprehensive Income and Expenditure	0	0	0	0	2,362	0	2,362
Total Comprehensive Income and Expenditure	(295)	0	0	0	2,362	0	2,067
Adjustments between accounting basis & Funding Basis							
Depreciation	14	0	(14)	0	0	0	0
Pension Scheme Adjustment	335	0	0	0	(335)	0	0
Net Transfer to or from earmarked reserves required by legislation	7	0	0	0	0	(7)	0
Capital requisitions applied to fund capital expenditure	(29)	29	0	0	0	0	0
Capital requisitions unapplied adjustments between accounting basis and funding basis under regulations	(0)	(16)	16	0	0	0	0
Total Statutory Adjustments	327	13	2	0	(335)	(7)	(0)
Increase/Decrease in Year	32	13	2	0	2,027	(7)	2,067
Balance at 31 March 2020	584	38	600	35	(3,190)	(23)	(1,956)
Total Usable		622		Total Unusable		(2,578)	

BALANCE SHEET AS AT 31 MARCH 2020

31 March 2020 £000	Notes		31 March 2021 £000
636	6	Property, plant and equipment	640
<u>636</u>		Total Long Term Assets	<u>640</u>
711	7	Short Term Debtors	897
<u>711</u>		Current Assets	<u>897</u>
(113)	8	Short Term Creditors	(206)
<u>(113)</u>		Current Liabilities	<u>(206)</u>
(3,190)	4	Net Pensions Liability	(2,426)
<u>(3,190)</u>		Long Term Liabilities	<u>(2,426)</u>
<u>(1,956)</u>		Net Assets/(Liabilities)	<u>(1,095)</u>
		Represented by:	
622	9/10	Usable Reserves	743
(2,578)	11	Unusable Reserves	(1,838)
<u>(1,956)</u>		Total Reserves	<u>(1,095)</u>

The unaudited Financial Statements were issued on 18 June 2021.

Stephen West

Stephen West
Treasurer
18 June 2021

CASH FLOW STATEMENT

2019/20 £000		2020/21 £000
	Operating Activities	
(2,812)	Grants	(2,887)
(11)	Sale of goods and rendering of services	(11)
<u>(2,823)</u>	Cash Inflows from Operating Activities	<u>(2,898)</u>
2,249	Cash paid to and on behalf of employees	2,128
587	Other payments for operating activities	773
<u>2,836</u>	Cash Outflows from Operating Activities	<u>2,901</u>
<u>13</u>	Net Cash Flows from Operating Activities	<u>(3)</u>
	Investing Activities	
16	Purchase of Assets	19
(29)	Other receipts from investing activities	(22)
<u>13</u>	Net Cash Flows from Investing Activities	<u>3</u>
	Financing Activities	
0	Interest Payable	0
<u>0</u>	Net Cash Flows from Financing Activities	<u>0</u>
<u>0</u>	Net (Increase)/Decrease in Cash and Cash Equivalents	<u>0</u>
0	Cash and cash equivalents at the beginning of the reporting period	0
0	Cash and cash equivalents at the end of the reporting period	0
<u>0</u>		<u>0</u>

NOTES TO THE ANNUAL ACCOUNTS

Note 1 - Accounting Policies

1. General Principles

The Annual Accounts summarise the Board's transactions for the 2020/21 financial year and its position at the year end of 31 March 2021. The Board is required to prepare Annual Accounts by the Local Authority Accounts (Scotland) Regulations 1985. Section 12 of the Local Government in Scotland Act 2003 requires they be prepared in accordance with proper accounting practices. These practices primarily comprise the Code of Practice on Local Authority Accounting in the United Kingdom 2019/20 ("the Code") and the Service Reporting Code of Practice, supported by International Financial Reporting Standards (IFRS).

The accounting convention adopted in the Annual Accounts is principally historic cost, modified by the revaluation of certain categories of Property, Plant and Equipment and financial instruments.

2. Accruals of Income and Expenditure

Activity is accounted for in the year that it takes place, not simply when payment is made or received. In particular:

- Revenue from the provision of services is recognised when the Board can measure reliably the percentage of completion of the transaction and when it is probable that the economic benefits associated with the transaction will flow to the Board;
- Expenses in relation to services received are recorded as expenditure when the services are received, rather than when payment is made;
- Supplies are recorded as expenditure when they are consumed – where there is a gap between the date supplies are received and their consumption, they are carried as inventories on the Balance Sheet based upon materiality;
- Interest payable on borrowings and receivable on investments is accounted for on the basis of the effective interest rate for the relevant financial instrument, rather than on cash flows fixed or determined by the contract; and
- Where income and expenditure have been recognised but cash has not been received or paid, a debtor or creditor for the relevant amount is recorded in the Balance Sheet. Where there is evidence that debts are unlikely to be settled, the balance of debtors is written down and charged to revenue for the income that might not be collected.

3. Cash and Cash Equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours.

Cash equivalents are investments that mature in three months or less from date of acquisition and that are readily convertible to known cash amounts, with insignificant risk of change of value.

Investments held by the Board comprise solely of short term surplus funds held within the bank balances. All deposits are held in sterling. The carrying amount is the outstanding principal receivable.

Bank balances are included in the Balance Sheet at the closing balance in the Board's financial ledger and include cheques payable not yet cashed.

NOTES TO THE ANNUAL ACCOUNTS (Cont'd)

4. Changes in Accounting policies, Estimates and Errors

IAS 8 Accounting Policies, Changes in Accounting Estimates and Errors requires disclosure of information on the expected impact of new accounting standards that have been issued but are not yet effective. These have been reviewed and are not deemed to be significant for the financial statements.

Changes in accounting policies are only made when required by proper accounting practices or the change provides more reliable or relevant information about the effect of transactions, events or conditions on the Board's financial position or performance. Where a change is made, it is applied retrospectively by adjusting opening balances and comparative figures, as if the new policy has always been applied.

Changes in accounting estimates are accounted for prospectively, i.e. in the current and future years only.

Material errors discovered in prior period figures are corrected retrospectively by amending opening balances and comparative figures.

5. Charges to Revenue for non-current assets

Services are debited with the following amounts to record the cost of using or holding fixed assets during the year:

- Depreciation, attributable to the assets used by the Board;
- Revaluation and impairment losses, where there is no accumulated gain in the Revaluation Reserve; and
- Amortisation of intangible fixed assets.

The Board is not required to raise funds to cover depreciation, revaluation or impairment losses. Depreciation, revaluation and impairment losses and amortisations are replaced by the revenue provision by an adjustment within the Capital Adjustment Account in the Movement in Reserves Statement for the difference between the two.

6. Intangible assets

Expenditure on non-monetary assets that do not have physical substance but are controlled by the Board as a result of past events (e.g. computer software and/or software licences) is capitalised when it is expected that future economic or service benefits will flow from the asset to the Board.

Assets are measured originally at cost and only revalued where the fair value of the asset can be determined by reference to an active market.

Where an intangible asset has a finite useful life, the depreciable amount of an intangible asset is depreciated over its useful life in the Comprehensive Income and Expenditure Statement. An asset is tested for impairment whenever there is an indication that the asset might be impaired any losses recognised are posted in the Comprehensive Income and Expenditure Statement. Any gain or loss arising on the disposal or abandonment of an intangible asset is recognised in the Surplus or Deficit on the Provision of Services when the asset is derecognised.

Where expenditure qualifies as capital for statutory purposes, amortisation, impairment losses and disposal gains and losses are not permitted to have an impact on the Board's balance and are therefore reversed out in the Movement in Reserves Statement and posted to the Capital Adjustment Account and the Capital Receipts Reserve.

Note 1 - Accounting Policies (Cont'd)

7. Property, Plant and Equipment

Assets that have physical substance and are held for the supply of goods and services, either directly or indirectly, and that are expected to be used during more than one financial year are classified as Property, Plant and Equipment.

Recognition

Expenditure on the acquisition, creation or enhancement of property, plant and equipment is capitalised on an accruals basis, provided that it is probable that the future economic benefits or service potential associated with the item will flow to the Board and the cost of the asset can be measured reliably. Expenditure that maintains, but does not add to the asset's potential to deliver future economic benefits or service potential, is charged as an expense when it is incurred.

Measurement

Initially measured at cost, comprising of:

- Purchase price;
- Any costs associated with bringing the asset to the location or condition necessary for it to be capable of operating in the manner intended by management; and
- The initial estimate of costs for dismantling and removing the item and restoring the site on which it is located to its original state.

Where property, plant or equipment are acquired in exchange for a non-monetary asset or assets, or a combination of monetary and non-monetary assets, the cost of the acquired item shall be measured at fair value unless there is no economic substance to the exchange transaction, or the fair value of neither the asset received nor the asset given up can be reliably measured. The acquired item is measured at fair value even if the Board cannot immediately derecognise the asset given up. The acquired item is measured at the carrying amount of the asset given up if it is not measured at fair value.

Assets are then carried in the Balance Sheet using the following measurement bases:

- Other buildings – fair value. Where there is no market based evidence of fair value because of the specialised nature of the asset and the asset is rarely sold, depreciated replacement cost is used as an estimate of fair value; and
- Plant and equipment and other non-property assets – fair value. Where assets in this class have either short useful lives or low values (or both), depreciated historical cost is considered to be a proxy for fair value where the useful life is a realistic reflection of the life of the asset and the depreciation method provides a realistic reflection of the consumption of the asset class.

Assets included in the Balance Sheet at fair value are re-valued regularly to ensure their carrying amount is not materially different from the fair value at the year end, as a minimum every 5 years.

Increases in valuations are matched by credits to the Revaluation Reserve to recognise unrealised gains.

Where decreases in value are identified, the revaluation loss is accounted by:

- Balance of revaluation gains for the asset in Revaluation Reserve – the carrying amount of the asset is written down against that balance (up to the total gain); or
- No balance of revaluation gains for the asset in the Revaluation Reserve – the carrying amount is written down in the Comprehensive Income and Expenditure Statement.

Note 1 - Accounting Policies (Cont'd)

7. Property, Plant and Equipment (Cont'd)

The Revaluation Reserve contains revaluation gains recognised since 1 April 2007, the date of its formal implementation. Gains arising before that date have been consolidated into the Capital Adjustment Account.

Impairment

Assets are assessed at the end of each financial year for evidence in impairment or a reduction in value. Where indications exist and any possible differences are estimated to be material, the recoverable amount on the asset is estimated and where this is less than the carrying amount of the asset, an impairment loss is recognised for the shortfall.

Where impairment losses are identified, they are accounted for by:

- Balance of revaluation gains for the asset in Revaluation Reserve – the carrying amount of the asset is written down against that balance (up to the total accumulated gains); or
- No balance of revaluation gains for the asset in the Revaluation Reserve – the carrying amount is written down in the Comprehensive Income and Expenditure Statement.

Where an impairment loss is reversed subsequently, the reversal is credited in the Comprehensive Income and Expenditure Statement, up to the amount of the original loss, adjusted for depreciation that would be charged if the loss had not been recognised.

Depreciation

Depreciation is provided on all property, plant and equipment over their useful economic lives, with an exception made for assets without a determinable finite useful life (i.e. non depreciating land).

The useful lives of assets, as estimated and advised by a suitably qualified officer, are as follows:

- | | | |
|--------------------------|-------------|---------------|
| • Other buildings* | 20-60 years | straight line |
| • Vehicles, plant, equip | 5-10 years | straight line |
| • Intangibles | 5-10 years | straight line |

* Including components such as structure, mechanical and electrical, etc.

Where an item of property, plant and equipment assets has major components whose cost is significant in relation to the total cost of the item, the components are depreciated separately.

Revaluation gains are also depreciated, with an amount equal to the difference between current depreciation charged on assets and the depreciation that would be chargeable based upon historic cost being transferred each year from the Revaluation Reserve to the Capital Adjustment Account.

8. Employee Benefits

Benefits payable during employment

Short term employee benefits (i.e. fall due within 12 months of the year-end), such as wages and salaries, paid leave, paid sick leave, bonuses and non-monetary benefits for current employees are recognised as an expense in the year in which the employees render service to the Board.

8. Employee Benefits (Cont'd)

Benefits payable during employment (Cont'd)

An accrual is made against the services in the Surplus or Deficit on the Provision of Service for the costs of holiday entitlement and other forms of leave earned by the employee but not taken before the year end and which employees can carry forward into the next financial year. Any accrual made is required under statute to be reversed out of the General Fund balance by a credit to the Statutory Mitigation Account in the Movement in Reserves Statement.

Termination Benefits

Termination benefits are amounts payable as a result of a decision made by the Board to terminate an officer's employment before the normal retirement date or an officer's decision to accept a voluntary termination package in exchange for those benefits. Termination benefits do not provide the Board with future economic benefits and consequently they are recognised on an accruals basis immediately in the Surplus or Deficit on the Provision of Services line in the Comprehensive Income and Expenditure Statement when the authority is demonstrably committed to provision of the termination benefits.

Where termination benefits involve the enhancement of pensions, they are treated as pension costs for the purpose of the statutory transfer between the Pension Reserve and the General Fund of the amount by which the pension costs calculated in accordance with the Code are different from the contributions due under the pension scheme regulations. In the Movement in Reserves Statement appropriations are required to and from the Pension Reserve to remove notional debits and credits for termination benefits related to pension's enhancements and replace them with the cost of the cash paid, including any amounts due and not paid at the year end.

Post-Employment Benefits

Employees of the Board are members of The Local Government Pensions Scheme, administered by Glasgow City Council.

The scheme provides defined benefits to members earned as employees of the Board. The Local Government scheme is accounted for as a defined benefits scheme:

- The liabilities of the pension fund attributable to the Board are included within the Balance Sheet on an actuarial basis using the projected unit method (i.e. an assessment of the future payments that will be made in relation to retirement benefits earned to date by employees, based upon assumptions about mortality rates, employee turnover rates and projection of earnings for current employees),
- Liabilities are discounted to their value at current prices using a discount rate of 4.3% (based upon the indicative return rate on long dated high quality corporate bonds);
- All assets are at bid value and are split into Quoted Prices in Active Markets and Prices not quoted in Active Markets, they are now shown in the notes in more detail; and
- Split by Equity Securities, Debt Securities, Private Equity, Real Estate, Investment Funds, Derivatives, Cash.
- The change in the net pensions liability is analysed into six components:
 - Current service cost – the increase in liabilities as result of years of service earned this year – allocated in the Comprehensive Income and Expenditure Statement to the services for which the employee worked;

Note 1 - Accounting Policies (Cont'd)

Post-Employment Benefits (Cont'd)

- Past service cost – the increase in liabilities arising from current year decisions whose effect relates to years of service earned in earlier years – debited to the Surplus or Deficit on the Provision of Services in the Comprehensive Income and Expenditure Statement;
- Net Interest expenses – the expected increase in the present value of liabilities during the year as they move one year closer, less the fair value of plan assets debited to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement;
- Gains/losses on settlements and curtailments – the result of actions to relieve the Board of liabilities or events that reduce the expected future service or accrual of benefits of employees – debited/credited to the Surplus or Deficit on the Provision of Services in the Comprehensive Income and Expenditure Statement;
- Actuarial gains and losses – changes in the net pensions liability that arise because events have not coincided with assumptions made at the last actuarial valuation or because the actuaries have updated their assumptions – debited to the Pensions Reserve; and
- Contributions paid to the local government pension fund – cash paid as employer's contributions to the pension fund in settlement of liabilities; not accounted for as an expense.

In relation to retirement benefits, statutory provisions require the Fund to be charged with the amount payable by the Board to the pension fund or directly to pensioners in the year, not the amount calculated in accordance to the relevant accounting standards. In the Movement in Reserves Statement this means that there are appropriations to and from the Pension Reserve to remove any notional debits and credits for retirement benefits and replace them with the cash paid or payable at the year end, to the pension fund and pensioners. The negative balance that arises on the Pension Reserve measures the beneficial impact on the Fund of being required to account for retirement benefits on the basis of cash flows rather than as benefits earned by employees.

Discretionary Benefits

The Board also has restricted powers to make discretionary awards of retirement benefits in the event of early retirements. Any liabilities estimated to arise as a result of an award to any member of staff are accrued in the year of the decision to make the award and accounted for using the same policies as are applied to the local government pension scheme.

9. Events after the reporting period

Events after the reporting period are those events (both favourable and unfavourable) that occur between the end of the reporting period and the date when the Annual Accounts are authorised for issue. Two types have been identified:

- Those that provide evidence of conditions that existed at the end of the reporting period – the Annual Accounts are adjusted to reflect this; and
- Those that are indicative of conditions that arose after the reporting period – the Annual Accounts are not adjusted to reflect this. However, if the event is material, a disclosure is made within the notes of the nature and financial effect.

10. Operating Leases

Board as Lessee

Rentals paid under operating leases are charged to the Comprehensive Income and Expenditure Statement as an expense. Charges are made on a straight line basis over the life of the lease, even if it does not match the pattern of payment.

Board as Lessor

Where the Board grants an operating lease over an asset, the asset is retained in the Balance Sheet. Rental income is credited to the Comprehensive Income and Expenditure Statement. Credits are made on a straight line basis over the life of the lease, even if it doesn't match the pattern of payment.

Provisions

Provisions are made where an event has taken place that gives the Board an obligation, either legal or constructive, as a result of a past event that results in a probable outflow of resources and a reliable estimate can be made of the amount of that obligation.

Provisions are charged as an expense to the Comprehensive Income and Expenditure Statement in the year the Board becomes aware of the obligation and measured at the best estimate at the Balance Sheet date, taking account of relevant risks and uncertainties.

When payments are eventually made they are charged to the provision carried in the Balance Sheet. Estimated settlements are reviewed at the end of each financial year. Where it becomes less than probable that a transfer of economic benefits is now required; the provision is reversed and credited back to the relevant service.

Contingent Liabilities

A contingent liability arises where an event has taken place that gives the Board a possible obligation whose existence will only be confirmed by the occurrence or otherwise of uncertain future events, not wholly within the control of the Board. Contingent liabilities also arise in circumstances where a provision would otherwise be made but either it is not probable that an outflow of resources will be required or the amount of the obligation cannot be measured reliably.

Contingent liabilities are not recognised in the Balance Sheet but are disclosed as a note to the accounts, unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

11. Contingent assets

A contingent asset arises where an event has taken place that gives the Board a possible asset whose existence will only be confirmed by the occurrence or otherwise of uncertain future events not wholly within the control of the Board.

Contingent assets are not recognised in the Balance Sheet but disclosed in a note to the accounts where it is probable that there will be an inflow of economic benefits.

12. VAT

VAT payable is included as an expense only to the extent that it is not recoverable from HM Revenue and Customs. VAT receivable is excluded from income.

Note 1 - Accounting Policies (Cont'd)

13. Reserves

Reserves are created by appropriating amounts out of the General Reserve Balance in the Movement in Reserves Statement. When expenditure to be financed from a reserve is incurred, it is charged to the Surplus/Deficit on the Provision of Services in the Comprehensive Income and Expenditure Statement. The reserve is then appropriated back into the General Reserve Balance in the Movement in Reserves Statement so that there is no net charge against requisition income for the expenditure.

Certain reserves are kept to manage the accounting processes for non-current assets and retirement benefits and these reserves do not represent usable resources for the Board.

Note 2 – Expenditure and Funding Analysis

The analysis of income and expenditure on the face of the comprehensive income and expenditure statement is that specified by the Service Reporting Code of Practice. However decisions about resource allocation are taken by the Board on the basis of reports that are prepared on a different basis from the accounting policies used in the financial statements. In particular:

- no charges are made in relation to capital expenditure (whereas depreciation, revaluation and impairment losses in excess of the balance on the revaluation reserve and amortisations are charged to the Board in the comprehensive income and expenditure statement); and
- the cost of retirement benefits is based on cash flows (payments of employer's pension's contributions) rather than current service cost of benefits accrued in the year.

The difference between the employee costs figure and the figure reported in the Comprehensive Income & Expenditure Statement is due to accounting adjustments for pensions and holiday pay accrual as detailed in the table below. These costs are year-end adjustments that are offset by corresponding transfers to the Balance Sheet and the Movement in Reserves Statement. None of the other rows within the Comprehensive Income & Expenditure Statement would be altered in the Expenditure and Funding Analysis and therefore have not been included in the table below.

2020/21

	Net Chargeable to the General Fund £000	Adjustments between Funding and Accounting Basis £000	Net Expenditure in the Comprehensive Income and Expenditure Statement £000
Employee Costs	2,195	262	2,457
Depreciation	0	15	15
Capital Income	0	(22)	(22)
Net Interest on the net defined benefit liability/(assets)	0	76	76
Total	2,195	331	2,526

Note 2 – Expenditure and Funding Analysis (Cont'd)

2019/20	Net Chargeable to the General Fund £000	Adjustments between Funding and Accounting Basis £000	Net Expenditure in the Comprehensive Income and Expenditure Statement £000
Employee Costs	2,233	213	2,446
Depreciation	0	14	14
Capital Income	0	(29)	(29)
Net Interest on the net defined benefit liability/(assets)	0	129	129
Total	2,233	327	2,560

Note 3 – Operating Leases

Board as Lessor

The Board leases out property under operating leases to provide suitable accommodation to Alpha Pets.

The minimum lease payments in future years are:

31 March 2020 £000		31 March 2021 £000
2	Not later than one year	2
3	Later than one year and not later than five years	0
0	Later than five years	0
5		2

Board as Lessee

The Board has acquired a number of photocopiers, scanners and letter openers by entering into operating leases.

The minimum lease payments due under non-cancellable leases in future years are:

31 March 2020 £000		31 March 2021 £000
4	Not later than one year	3
4	Later than one year and not later than five years	10
0	Later than five years	0
8		13

Note 4 – Defined Benefit Pension Schemes

As part of the terms and conditions of employment of its officers, the Board makes contributions towards the cost of post-employment benefits. Although these benefits will not actually be payable until employees retire, the Board has a commitment to make the payments that needs to be disclosed at the time that employees earn their future entitlement.

The Board participates in the Strathclyde Local Government Pension Scheme, which is a defined benefit statutory scheme, operated as Strathclyde Pension Fund, and administered by Glasgow City Council in accordance with the Strathclyde Local Government Pension Scheme (Scotland) Regulations 1998. This is a funded scheme, meaning that the Board and employees pay contributions into a fund, calculated at a level intended to balance the pensions' liabilities with investment assets.

The employers' contribution rate is set by the Fund actuaries following valuation. The employer contribution rate for 2020/21 is set at 23.3% and 2019/20 was 23.3%. In 2020/21, the Board paid an employer's contribution of £0.313m (2019/20 £0.301m).

In addition, the Board is responsible for all pension payments relating to added years' benefits which it has awarded together with the related increases. Strain on the Fund costs are charged in year for any early retirals. There was no Severance or Strain on the Fund Payments during financial year 2020/21 (2019/20: £0).

The Board fully complies with the international accounting standard (IAS 19) concerning the disclosure of information on pension. IAS 19 states that although the pension benefits will not be payable until the employee retires; the Board has a commitment to make these payments and must disclose the cost of this in its accounts at the time employees earn their future entitlements.

The Board recognised the cost of retirement benefits in the reported cost of services when they are earned by employees, rather than when the benefits are eventually paid as pensions. However the charge that the Board is required to make against its budget is based on the cash payable in the year, so the real cost of post-employment/retirement benefits is reversed out of the general fund via the movement in reserve statement. The following transactions have been made in the comprehensive income and expenditure statement and the general fund balance via the movement in reserves statement during the year.

Note 4 – Defined Benefit Pension Schemes (Cont'd)

2019/20 £000		2020/21 £000
	Net cost of services	
687	Current service cost	556
(171)	Past service cost (including curtailments)	0
<u>516</u>		<u>556</u>
	Financing and investment Income and Expenditure	
129	Net Interest	76
<u>129</u>		<u>76</u>
645	Total post-employment benefit charged to the Surplus or Deficit on the provision of Services	632
(1,485)	Return on plan assets	4,854
	Actuarial gains and losses arising on changes in financial	
(2,763)	Assumptions	5,293
(967)	Changes in demographic assumptions	(856)
(117)	Actuarial gains and losses arising on experience assumptions	(2,755)
<u>(4,687)</u>	Total post-employment benefit charged to the comprehensive income and expenditure statement	<u>7,168</u>
	Movement in Reserves Statement	
	Reversal of net charges made to surplus of deficit for post-employment	
<u>(645)</u>	benefits	<u>(632)</u>
	Actual amount charged against the General Fund balance in the year	
<u>301</u>	Employer contributions payable to Scheme	<u>313</u>

The underlying assets and liabilities for retirement benefits attributable to the Board as at 31 March 2021 are as follows:

	2019/20 £000	2020/21 £000
Fair value of plan assets	21,366	25,545
Present Value of defined benefit obligations	(24,345)	(27,736)
Net (liabilities)/assets in the Strathclyde Pension Fund	<u>(2,979)</u>	<u>(2,191)</u>
<u>Present Value of Unfunded Liabilities</u>	(211)	(235)
Pre Local Government Reorganisation		
Net pension asset/(liability)	<u>(3,190)</u>	<u>(2,426)</u>

For the Strathclyde Local Government Pension Scheme at 31 March 2021 the Board has a net liability £2.191m and for the unfunded liabilities a net liability of £0.235m. The Board's net liability of £2.426m at 31 March 2021 reflects the future obligations to fund retirement benefits. This represents a decrease in the net liability of £0.764m compared to the position at 31 March 2020.

The actual return on assets is based on long term future investment return for each asset class as at the beginning of the period. The actual rate of returns is 25.1% as at 31/03/21, this is an increase from (4.2%) as at 31/03/20.

Liabilities are valued on an actuarial basis using the projected unit method which assesses the future liabilities of the fund discounted to their present value. The rate used to value liabilities is the basis of long dated high quality corporate bonds.

Note 4 – Defined Benefit Pension Schemes (Cont'd)

The movement during the year on the defined obligation is noted as:

2019/20		2020/21
£000		£000
27,626	Opening balance	
687	Current service cost	24,556
(171)	Past service cost (including curtailments)	556
666	Interest cost	566
102	Contributions by Members	103
(2,763)	Actuarial gains/losses in financial assumptions	5,293
(117)	Other Experience	(1,706)
(9)	Estimated unfunded benefits paid	(9)
(498)	Estimated benefits paid	(532)
(967)	Changes in demographic assumptions	(856)
24,556		27,971

The movement during the year regarding the fair value of the employer's assets is noted as:

2019/20		2020/21
£000		£000
22,409	Opening balance	21,366
(1,485)	Expected return on assets	4,854
537	Interest Income	490
102	Contributions by Members	103
301	Contributions by employer	313
9	Contributions in respect of unfunded benefits	9
(9)	Estimated unfunded benefits paid	(9)
0	Other experience	(1,049)
(498)	Estimated benefit paid	(532)
21,366		25,545

The Valuation Joint Board's share of the pension funds asset at 31 March 2021 comprised:

Asset Category	31 March 2021			31 March 2020		
	Quoted Prices in Active Markets £000	Prices not Quoted in Active Markets £000	Total £000	Quoted Prices in Active Markets £000	Prices not Quoted in Active Markets £000	Total £000
Equity Securities	5,793	30	5,823	4,929	13	4,942
Debt Securities	0	0	0	670	0	670
Private Equity	0	4,704	4,704	0	2,553	2,553
Real Estate	0	2,078	2,078	0	1,934	1,934
Investment funds and unit trusts	235	12,227	12,462	7,014	2,093	9,107
Derivatives	(2)	0	(2)	0	0	0
Cash and Cash Equivalent	466	14	480	1,100	1,060	2,160
Totals	6,492	19,053	25,545	13,713	7,653	21,366

Note 4 – Defined Benefit Pension Schemes (Cont'd)

Asset and Liability Matching Strategy (ALM)

The main fund (Fund 1) of Strathclyde Pension Fund does not have an asset and liability matching strategy (ALM) as this is used mainly by mature funds. The Fund does match, to the extent possible, the types of assets invested to the liabilities in the defined benefit obligation. As is required by the pensions and investment regulations, the suitability of various types of investment has been considered, as has the need to diversify investments to reduce the risk of being invested into narrow a range. The Fund invests in equities, bonds, properties and in cash.

The principal actuarial assumptions used at the balance sheet date are as follows:

	31 March 2021
Actual rate of return	25.1%
Inflation/pension increase rate	2.85%
Salary increase rate	3.55%
Discount rate	2.00%

Mortality

Life expectancy is based on the Funds VitaCurves with improvements in line with the CMI 2020 model with a 0% weighting of 2020 data, standard smoothing(Sk7), initial adjustment of 0.5% and a long term rate of improvement of 1.5% p.a. Based on these assumptions, the average future life expectancies at age 65 are summarised below:

	Males	Females
Current pensioners	19.8 years	22.6 years
Future Pensioners	21.2 years	24.7 years

Sensitivity Analysis

The estimation of defined benefit obligation is sensitive to the actuarial assumptions. The sensitivity regarding the principal assumptions used to measure the schemes liabilities are set out below:

	Approximate % increase to Employer Liability	Approximate monetary Amount (£000)
Rate for discounting fund liabilities (0.5% decrease)	10%	2,689
Rate of salary increase (0.5% increase)	2%	475
Rate of pension increase (0.5% increase)	8%	2,139

The total employer contributions expected to be made to the Local Government Pension Scheme for 2021/22 is £351,000.

Note 5 – External Audit Costs

In 2020/21 the Board incurred the following fees relating to external audit in respect of external audit services undertaken in accordance with the Code of Audit Practice:

2019/20 £000		2020/21 £000
7	Fees payable for external audit services	7
<u>7</u>		<u>7</u>

Note 6 – Property, Plant and Equipment

	Land & Buildings £000	Plant & Equipment £000	Total £000
Movements in costs or values			
1 April 2019	621	146	767
Additions	0	16	16
31 March 2020	621	162	783
Additions	0	19	19
31 March 2021	621	181	802
Movements in depreciation and impairment			
1 April 2019	(11)	(123)	(134)
Depreciation charge	(3)	(10)	(13)
31 March 2020	(14)	(133)	(147)
Depreciation charge	(4)	(11)	(15)
31 March 2021	(18)	(144)	(162)
Net Book Value			
At 31 March 2020	607	29	636
At 31 March 2021	603	37	640

Revaluations

The Board carries out a rolling programme that ensures that all property, plant and equipment required to be measured at fair value is re-valued at least every five years. Valuations of land and buildings are carried out in accordance with the methodologies and bases for estimation set out in the professional standards of the Royal Institution of Chartered Surveyors.

Note 7 – Debtors

2019/20 £000		2020/21 £000
8	Other Entities and Individuals	892
703	Other Local Authorities	5
<u>711</u>		<u>897</u>

Note 8 – Creditors

2019/20 £000		2020/21 £000
18	Central Government Bodies	54
80	Other Entities and Individuals	140
15	Other Local Authorities	12
<u>113</u>		<u>206</u>

Note 9 – Balances & Reserves

At their Board meeting on the 16 November 2012, the Board approved a Balance and Reserves Policy. The table below details the movement on revenue reserves this year.

	£000
Opening Balance at 1 April 2020	584
Revenue Gains/(Losses) on the fund	118
Closing Balance at 31 March 2021	702
Earmarked Balances:-	
2021/22 Budget	(129)
Total Earmarked Balance	(129)
Total General Reserves (incl. £0.100m prudential reserve)	573

Note 10 – Capital Expenditure and Capital Financing

The total amount of capital expenditure incurred in the year is shown in the table below, together with the resources that have been used to finance it.

2019/20		2020/21
£000		£000
29	Contributions from Authorities	12
0	Capital Funding from Current Revenue (CFCR)	10
25	Unapplied Capital contributions b/forward	38
	Capital expenditure incurred during the year:	
(6)	Upgrade PCs	(5)
(10)	Servers	(1)
0	Scanners & Laptops	(8)
0	Network Upgrade - Clydebank	(5)
38	Unapplied Capital contributions c/forward	41

Note 11 – Unusable Reserves

2019/20		2020/21
£000		£000
600	Capital Adjustment Account	604
35	Revaluation Reserve	35
(3,190)	Pension Reserve	(2,426)
(23)	Statutory Mitigation Account	(51)
(2,578)	Total Unusable Reserves	(1,838)

Capital Adjustment Account

The capital adjustment account absorbs the timing difference arising from the different arrangements for accounting for the consumption of non-current assets and for financing the acquisition, construction or enhancement of those assets under statutory provisions. The account is debited with the cost of acquisition, construction or enhancement as depreciation/impairment losses and amortisations are charged to the comprehensive income and expenditure statement (with reconciling postings to the revaluation reserve to convert fair value figures to a historical cost basis). The account is credited with the amounts set aside by the Board as finance for the costs of acquisition, construction and enhancement.

Note 11 – Unusable Reserves (Cont'd)

Capital Adjustment Account (Cont'd)

The account contains revaluation gains accumulated on property, plant and equipment before 1 April 2007, the date that the revaluation reserve was created to hold such gains. The movement in reserve statement provides detail of the source of all the transactions posted to the account.

Revaluation Reserve

The revaluation reserve contains the gains made by the Board arising from increases in the value of its property, plant and equipment (and intangible assets). The balance is reduced when assets with accumulated gains are:

- re-valued downwards or impaired and the gains are lost;
- used in the provision of services and the gains are consumed through depreciation;
or
- disposed of and the gains are realised.

The reserve contains only revaluation gains accumulated since 1 April 2007, the date that the reserve was created. Accumulated gains arising before that date are consolidated into the balance on the capital adjustment account.

Pension Reserve

The pension reserve absorbs the timing differences arising from the different arrangements for accounting for post-employment benefits and for funding benefits in accordance with statutory provisions. The Board accounts for post-employment benefits in the comprehensive income and expenditure as the benefits are earned by employees accruing years of service, updating the liabilities recognised to reflect inflation, changing assumptions and investment returns on any resources set aside to meet the costs. However statutory arrangements require benefits earned to be financed as the Board makes employer's contributions to pension funds or eventually pays any pension for which it is directly responsible. The debit balance on the pensions reserve therefore shows a substantial shortfall in the benefits earned by past and current employees and the resources the Board has set aside to meet them. The statutory arrangements will ensure that funding will have been set aside by the time the benefits come to be paid.

Statutory Mitigation Account

The statutory mitigation account absorbs the differences that would otherwise arise on the general fund balance from accruing for compensated absences earned but not taken in the year, e.g. annual leave entitlement carried forward at 31 March. Statutory arrangements require that the impact on the general fund balance is neutralised by transfers to or from this account.

Capital Requisition Unapplied Account

The capital requisition unapplied account represents capital contributions from the constituent authorities which have not yet been spent.

Note 12 – Contingent Assets & Liabilities

The Board has not identified any Contingent Assets and Liabilities.

Note 13 – Contributions from Authorities

Revenue 2019/20		Revenue 2020/21
£000		£000
1,363	Argyll & Bute Council	1,369
663	East Dunbartonshire Council	672
709	West Dunbartonshire Council	714
<u>2,735</u>		<u>2,755</u>

Note 14 – Government Grants

The Board received a total of £0.254m of government grants in 20/21 to continue with the delivery of Individual Electoral Registration; Extension of the Electoral Franchise and additional funding for the Scottish Parliament Election.

The board credited £0.132m to the Comprehensive Income and Expenditure as shown in the table below.

2019/20		2020/21
£000		£000
0	Scottish Government	117
77	Cabinet Office	15
<u>77</u>		<u>132</u>

Grant income of £0.125m has been carried forward into financial year 2021/22 to fund expenditure that will be incurred at the beginning of the financial year.

Note 15 – Related Parties

It is a requirement of the Code that material transactions with related parties (i.e organisations which the Board can influence or be influenced by) should be disclosed. The Board forms Group Accounts with three local authorities, namely West Dunbartonshire Council, East Dunbartonshire Council and Argyll & Bute Council. Sums paid by the local authorities to the Board are detailed in Note 13.

DUNBARTONSHIRE and ARGYLL & BUTE VALUATION JOINT BOARD

Report by Treasurer

Valuation Joint Board - 18 June 2021

Subject: Assurance Statement for the year ended 31 March 2021 from the Shared Service Manager – Audit & Fraud

1. Purpose

- 1.1** The purpose of this report is to advise Members of the Board of the contents of the annual Assurance Statement given to Members of the Board in support of the Annual Governance Statement. This report outlines how audit assurances are obtained.

2. Background

- 2.1** The Public Sector Internal Audit Standards (PSIAS) became effective on 1st April 2013 (revised in 2017) and require that:

“The chief audit executive [WDC: Shared Service Manager – Audit & Fraud] must deliver an annual internal audit opinion and report that can be used by the organisation to inform its governance statement.

The annual internal audit opinion must conclude on the overall adequacy and effectiveness of the organisation’s framework of governance, risk management and control.

The annual report must incorporate:

- *The opinion;*
- *A summary of the work that supports the opinion; and*
- *A statement on conformance with the Public Sector Internal Audit Standards and the results of the quality assurance and improvement programme”.*

- 2.2** The Assurance Statement is included at Appendix A.

3. Main Issues

- 3.1** The Shared Service Manager – Audit & Fraud is pleased to report good progress across the Council and the VJB on audit recommendations and is of the opinion that reasonable assurance can be placed upon the adequacy and effectiveness of West Dunbartonshire Council’s internal control system operated by the Council on behalf of Dunbartonshire and Argyll & Bute Valuation Joint Board in the year to 31 March 2021.

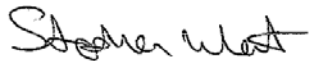
- 3.2** The annual Assurance Statement for the year ended 31 March 2021 at Appendix A includes the Shared Service Manager’s independent and

objective opinion as to the adequacy and effectiveness of West Dunbartonshire Council's internal control system, operated by the Council on behalf of Dunbartonshire and Argyll & Bute Valuation Joint Board.

4. Conclusions and Recommendations

4.1 Members are requested to:

- (i) note the contents of the annual Assurance Statement for the year ended 31 March 2021 provided at Appendix A.



Stephen West

Treasurer

Date: 18 June 2021

Person(s) to Contact: Andi Priestman, Shared Service Manager - Audit & Fraud
West Dunbartonshire Council
Telephone: 07769 876831
E-mail: andi.priestman@west-dunbarton.gov.uk

Appendix: Assurance Statement for the year ended 31 March 2021 from the Shared Service Manager – Audit & Fraud

Assurance Statement for the year ended 31 March 2021 **from the Shared Service Manager**

To the Members of the Dunbartonshire and Argyll & Bute Valuation Joint Board

As Shared Service Manager – Audit & Fraud of West Dunbartonshire Council, I am pleased to present my annual statement on the adequacy and effectiveness of the internal control system operated by the Council on behalf of Dunbartonshire and Argyll & Bute Valuation Joint Board for the year ended 31 March 2021.

Respective responsibilities of management and internal auditors in relation to internal control

It is the responsibility of the Council's senior management to establish an appropriate and sound system of internal control and to monitor the continuing effectiveness of that system on behalf of the Dunbartonshire & Argyll & Bute Valuation Joint Board. It is the responsibility of the Shared Service Manager – Audit & Fraud to provide an annual overall assessment of the robustness of the internal control system.

Sound internal controls

The main objectives of the Council's internal control systems are:

- To ensure adherence to management policies and directives in order to achieve the organisation's objectives;
- To ensure economic, efficient, effective and safe use of resources and assets;
- To ensure the relevance, reliability and integrity of information, so ensuring as far as possible the completeness and accuracy of records; and
- To ensure compliance with statutory requirements.

Any system of control can only ever provide reasonable and not absolute assurance that control weaknesses or irregularities do not exist or that there is no risk of material errors, losses, fraud, or breaches of laws or regulations. Accordingly, the Council is continually seeking to improve the effectiveness of its systems of internal control.

The work of internal audit

Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It

helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.

The Council's Internal Audit Section operates in accordance with the *Public Sector Internal Audit Standards* (The Standards) which have been agreed to be adopted from the 1st April 2013 by the relevant public sector Internal Audit Standard setters. The Standards apply the Institute of Internal Auditors International Standards to the UK Public Sector.

PSIAS requires that a Quality Assurance and Improvement Programme (QAIP) is developed in order to provide assurance that internal audit activity

- Is conducted in accordance with an Internal Audit Charter;
- Operates in an efficient and effective manner; and
- Is perceived to be adding value and improving operations.

An internal self-assessment of internal audit practices has been carried out by Internal Audit every year since PSIAS became effective on 1st April 2013, with improvements identified and implemented as appropriate. PSIAS also requires, as outlined in Standard 1300 "QAIP", that:

"External assessments must be conducted at least once every five years by a qualified, independent assessor or assessment team from outside the organisation. External assessments can be in the form of a full external assessment or a self-assessment with independent external validation".

To meet this requirement, a reciprocal arrangement to complete a programme of inspections has been developed by the Scottish Local Authorities Chief Internal Auditors Group (SLACIAG). The next external review is due to be carried out by March 2022.

The Internal Audit Section undertakes an annual programme of work based on a risk assessment process which is revised on an ongoing basis to reflect evolving risks and changes within the Council. All Internal Audit reports identifying system weaknesses and/or non-compliance with expected controls are brought to the attention of management and the Audit Committee together with appropriate recommendations and agreed action plans.

Specific reports relating to Dunbartonshire and Argyll & Bute Valuation Joint Board are submitted to meetings of the Valuation Joint Board.

For 20/21 Internal Audit carried out 2 reviews specifically relating to the Valuation Joint Board as follows:

1. Planning for 2021 Scottish Parliament Election (January 2021)

The Covid-19 pandemic is likely to present significant challenges to the Electoral Registration Officer (ERO) in relation to statutory processes surrounding the 2021 Scottish Parliamentary election. The VJB provides

resource to the ERO and as such is required to consider these challenges as part of its planning processes.

The audit objective was to review the adequacy and effectiveness of planning for the 2021 election and the report concluded that although a number of unknowns still exist in relation to the 2021 Election, VJB Management appear to have taken adequate and appropriate actions in relation to their planning for the 2021 Election to date.

2. Electoral Canvass Reform Programme (January 2021)

The Dunbartonshire and Argyll & Bute Valuation Joint Board is responsible for carrying out the Annual Canvass. Significant changes were brought about in the 2020 Canvass due to the Electoral Canvass Reform Programme. This programme requires data matching to be carried out on the data held within the electoral register and the success of the data matching is used to determine how canvassing should be undertaken for individual households. Those households where all electors have been successfully data matched to either national or local information are canvassed as route 1 properties and those where there has not been successful matching are treated as route 2 or 3 properties. The number of contacts required by the VJB to each household and the confirmation required from that household is dependent on the canvassing route taken for that property.

The objective of this audit was to provide management with an assessment of the adequacy and effectiveness of the governance, risk management and controls over the key risks faced by the Valuation Joint Board in relation to the Electoral Canvass Reform Programme.

The overall control environment opinion for this audit review was found to be Satisfactory. There were 4 GREEN issues identified which if implemented would enhance the control environment. An action plan is in place to address all issues identified by 31 July 2021.

It is management's responsibility to ensure that proper consideration is given to Internal Audit reports and that appropriate action is taken on audit recommendations. The internal auditor is required to ensure that appropriate arrangements are made to determine whether action has been taken on internal audit recommendations or that management has understood and assumed the risk of not taking action. A programme of follow-up on assignment findings and recommendations provides assurance on the complete and timeous implementation of both internal Audit and External Audit recommendations.

Basis of Opinion

My evaluation of the control environment is informed by a number of sources:

- The audit work undertaken by internal audit during the year to 31 March 2021;

- The assessment of risk completed during reviews of the annual audit plan;
- The assurance statement signed by the Assessor and Electoral Registration Officer on the operation of the internal financial controls within the Valuation Joint Board during the year to 31 March 2021;
- Reports issued by the Valuation Joint Board's External Auditors, Audit Scotland and other review agencies; and
- My knowledge of the Council's and the Valuation Joint Board's governance, risk management and performance monitoring arrangements.

Opinion

It is my opinion, based on the above, that reasonable assurance can be placed upon the adequacy and effectiveness of West Dunbartonshire Council's internal control system, operated by the Council on behalf of Dunbartonshire and Argyll & Bute Valuation Joint Board, in the year to 31 March 2021.

Signature: Andi Priestman

Title: Shared Service Manager – Audit & Fraud

Date: 25 May 2021