



*Dunbartonshire and Argyll & Bute
Valuation Joint Board*

Council Offices
16 Church Street
Dumbarton
G82 1QL

25 February 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, 5 March 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 Jonathan McColl, West Dunbartonshire Council
Councillor Marie McNair, West Dunbartonshire Council
Councillor John Millar, West Dunbartonshire Council

All Substitute Councillors for information

Date of issue: 25 February 2021

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

FRIDAY, 5 MARCH 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 - 12

Submit, for approval as a correct record, the Minutes of Meeting of the Valuation Joint Board held on 16 September 2020.

4 CORONA VIRUS / COVID-19 OUTBREAK UPDATE

13 - 52

Submit report by the Assessor & Electoral Registration Officer providing an update of the ongoing effects of the Corona Virus/COVID-19 pandemic, and the Government restrictions to deal with the outbreak, on the functions and services of the Valuation Joint Board.

5 NON-DOMESTIC RATING AND COUNCIL TAX VALUATION UPDATE

53 - 58

Submit report by the Assessor & 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 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 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.

6 ELECTORAL REGISTRATION PROGRESS 59 - 62

Submit report by the Assessor & Electoral Registration Officer providing an update on the current position in relation to Electoral Registration.

7 SCOTTISH PARLIAMENTARY ELECTION – RESILIENCE AND CONTINGENCY 63 - 66

Submit report by the Assessor & Electoral Registration Officer:-

- (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.

8 INTERNAL AUDIT REPORTS 2020-2021 67 - 84

Submit report by the Assessor & Electoral Registration Officer:-

- (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.

9 CODE OF GOOD GOVERNANCE 85 - 90

Submit report by the Assessor & Electoral Registration Officer:-

- (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.

- 10 COMPLAINTS HANDLING PROCEDURE 91 - 148**
- Submit report by the Depute Assessor & Electoral Registration Officer seeking approval of a revised Complaints Handling Procedure.
- 11 UNACCEPTABLE ACTIONS POLICY 149 - 156**
- Submit report by the Depute Assessor & Electoral Registration Officer seeking approval of a new Unacceptable Actions Policy.
- 12 PERSONNEL POLICIES - PUBLIC INTEREST DISCLOSURE POLICY AND PROCEDURES 157 - 172**
- Submit report by the Assessor & Electoral Registration Officer seeking approval of a Public Interest Disclosure Policy and Procedures for application within the Joint Board.
- 13 WORKFORCE PLANNING 173 - 184**
- Submit report by the Assessor & Electoral Registration Officer advising of progress in relation to Workforce Planning within the Joint Board and seeking approval of a Workforce Plan for 2021-2022.
- 14 AUDIT SCOTLAND'S ANNUAL AUDIT PLAN 2020-2021 185 - 198**
- Submit report by the Treasurer -presenting Audit Scotland's Annual Audit Plan for the audit of financial year 2020-2021 to the Joint Board for information.
- 15 REVENUE AND CAPITAL BUDGETARY CONTROL REPORT TO 31 JANUARY 2021 (PERIOD 10) 199 - 206**
- Submit report by the Treasurer advising members on the progress of the revenue budget and the capital programme for 2020/21.

16 UPDATED FINANCIAL STRATEGY AND REVENUE AND CAPITAL ESTIMATES 2021-2022.

207 - 232

Submit report 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;

(c) noting the indicative budget positions for 2022/23 and 2023/24.

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

At a Meeting of the Dunbartonshire and Argyll & Bute Valuation Joint Board held by Video Conferencing on Wednesday, 16 September 2020 at 12.10 p.m.

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

Attending: David Thomson, Assessor and Electoral Registration Officer (ERO); Robert Nicol, Depute Assessor and Electoral Registration Officer; Rosemary Nelson, Principal Administrative Officer; Stephen West, Treasurer; Joanne Thomson, Accountant; and Nuala Borthwick, Committee Officer, West Dunbartonshire Council.

Also attending: Richard Smith, Senior Audit Manager, Audit Scotland.

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

Councillor Richard Trail in the Chair

CHAIR'S REMARKS

Councillor Trail, Chair, welcomed everyone to the meeting which was being held remotely, in terms of Section 43 of the Local Government in Scotland Act 2003, and the Joint Board noted the procedure which had been developed for the meeting, a copy of which had been circulated to Members in advance of the meeting.

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 Dunbartonshire and Argyll & Bute Valuation Joint Board held on 19 June 2020 were submitted and approved as a correct record.

AUDIT SCOTLAND'S ANNUAL AUDIT REPORT TO MEMBERS AND CONTROLLER OF AUDIT

A report was submitted by the Treasurer presenting Audit Scotland's Annual Audit Report for Members and Controller of Audit.

After discussion and having heard the Senior Auditor, Audit Scotland and the Assessor and ERO in further explanation and in answer to Members' questions, the Joint Board agreed:-

- (1) to note the issues raised in the report and the attached draft Annual Audit Report from the Board's external auditors, in particular the importance of Members' attendance at meetings to ensure important Joint Board business can be dealt with timeously; and
- (2) to note comments from Members concerning the positive and negative aspects of holding remote meetings of the Joint Board and that the ERO would follow up with a written consultation to Members on the possibility of conducting future meetings remotely and would report back to a future meeting.

Note: Councillor Thornton left the meeting during consideration of the above item of business due to technical problems

DRAFT ANNUAL ACCOUNTS FOR YEAR ENDING 31 MARCH 2020

A report was submitted by the Treasurer presenting the Annual Accounts for year ending 31 March 2020.

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

- (1) to approve the post-audit Annual Accounts for the year ended 31 March 2020;
- (2) to note that the Accountant would check details provided in Appendix 1 at the section entitled 'Remuneration Report' (page 67 of the document pack at paragraph 1 and 3 below table 4) relating to (i) the age from which pension benefits can be accessed which is stated as age 60 and (ii) if the pension age of members of the LGPS is age 65 and report back to Councillor Moody;
- (3)/

- (3) to note that the report contained a typographical error at the bottom of page 77 of the document pack under the heading 'Comprehensive Income and Expenditure Statement' and that the correct sum referred to was (£2,067) in brackets and not £2,067; and
- (4) that under Note 4 – Defined Benefit Pension Schemes – Asset and Liability Matching Strategy on page 95 of the document pack, the Accountant would contact the pension office for further information on the expected rate of return figure of (4.2%) and report back to Councillor Moody.

BUDGETARY CONTROL REPORT TO 31 AUGUST 2020

A report was submitted by the Treasurer presenting the Budgetary Control Report to 31 August 2020.

After discussion, the Joint Board agreed:-

- (1) to note the favourable revenue variance of £0.102m (3% of the total budget); and
- (2) to note the 2020/21 budgetary position of the capital account.

NON DOMESTIC RATING AND COUNCIL TAX VALUATION UPDATE

A report was submitted by the Assessor and Electoral Registration Officer:-

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

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

- (1) to note the progress in relation to disposal of NDR appeals and the change to the appeal disposal timetables;

- (2) to note the progress in relation to general maintenance of the Valuation Roll;
- (3) to note the progress and planning which is ongoing to effect the Non-Domestic Rating (Scotland) Act and the recommendations of the 'Barclay' Review;
- (4) to note that preparations for a Revaluation in 2022 have been hampered by external factors and that it was now the Government's intention that the Revaluation would be delayed until 2023;
- (5) to note the progress in relation general maintenance of the Council Tax List;
- (6) to note the progress in relation to the disposal of Council Tax proposals and appeals, and
- (7) to note the effect of the COVID-19 outbreak on the valuation activities and the efforts being made to ensure continued or restarted service provision.

ELECTORAL REGISTRATION PROGRESS

A report was submitted by the Assessor and Electoral Registration Officer providing an update on the current position in relation to Electoral Registration including the effect of lockdown restrictions created by the COVID-19 pandemic.

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

SCOTTISH PARLIAMENTARY ELECTION – RESILIENCE AND CONTINGENCY PLANNING

A report was submitted by the Assessor and Electoral Registration Officer providing details of Scottish Parliamentary Election – Resilience and Contingency Planning.

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

- (1) in principle to hold an additional meeting in the interim period, at a time to be agreed following consultation between the Convenor, the ERO and the Treasurer;
- (2) that the ERO should, following consultation with the Treasurer, present revised resource and expenditure proposals for 2020/21 for Joint Board approval;
- (3)/

- (3) to note that should the Scottish Government commit to funding exceptional expenditure in respect of the election, the ERO would use normal delegated powers to make such expenditure subject to fully reporting to the Joint Board in due course. In such circumstances, no additional meeting would be necessary; and
- (4) that the appropriateness of writing to the Scottish Government to seek assurance that any exceptional costs arising from the impact of, and resilience/contingency actions for, COVID-19 on the preparations for the Scottish Parliamentary be delegated to the ERO.

CORONAVIRUS / COVID-19 OUTBREAK UPDATE

A report was submitted by the Assessor and Electoral Registration Officer updating Members of the ongoing the COVID-19 outbreak in relation to VJB functions and services.

After discussion and having heard the Assessor and ERO in further explanation, the Joint Board agreed:-

- (1) to note the effect of the outbreak of Corona Virus/COVID-19, and the Government restrictions introduced to deal with the outbreak, on the functions and services of the Valuation Joint Board; and
- (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.

PERSONNEL POLICIES – SUPPORTING EMPLOYEE WELLBEING AND DISABILITY PASSPORT

A report was submitted by the Assessor and Electoral Registration Officer seeking approval of a Supporting Employee Wellbeing Policy and Disability Passport.

After discussion and having heard the Assessor and ERO in further explanation and in answer to Members' questions, the Joint Board agreed to approve the Supporting Employee Wellbeing Policy and the Disability Passport for implementation within the Joint Board.

PERSONNEL POLICIES – PERSONAL PERFORMANCE, TRAINING AND DEVELOPMENT POLICY

A report was submitted by the Assessor and Electoral Registration Officer seeking approval of a Personal Performance, Training and Development Policy.

After discussion and having heard the Assessor and ERO in further explanation of the report, the Joint Board agreed to approve the Personal Performance, Training & Development for implementation within the Joint Board.

DATES OF FUTURE MEETINGS

Members agreed the undernoted dates for future meetings of the Valuation Joint Board, subject to any special meeting held to consider preparations for the Scottish Parliamentary Elections, and noted that meetings would be held remotely if physical distancing restrictions were still in place:-

- (1) Friday, 5 March 2021 at 11.00 a.m. in Argyll and Bute Council Offices (venue to be confirmed);
- (2) Friday, 18 June 2021 at 11.00 a.m. in East Dunbartonshire Council Offices (venue to be confirmed); and
- (3) Wednesday, 15 September 2021 at 12.30 p.m. in The Civic Space, West Dunbartonshire Council offices, 16 Church Street, Dumbarton G82 3QL.

Members also noted that a meeting of the Finance Working Group would be required on a suitable date in December 2020.

The meeting closed at 1.20 p.m.

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Assessor & Electoral Registration Officer

Valuation Joint Board – 5 March 2021

Subject: Corona Virus/COVID-19 Outbreak Update

1.0 Purpose of Report

- 1.1 To update members of the ongoing effects of the Corona Virus/COVID-19 pandemic, and the Government restrictions to deal with the outbreak, on the functions and services of the Valuation Joint Board.
- 1.2 To advise members of the steps and actions taken to mitigate the above effects.
- 1.3 To report to Members on internal reviews of the Board's reaction to the outbreak.

2.0 Background

- 2.1 The report to the Joint Board meeting on 16 September 2020 reported, amongst other things, that:
 - (a) The Valuation Joint Board's offices had largely been closed since March,
 - (b) The majority of staff were working from home,
 - (c) Key functions had been amended or digitised to allow us to deliver on statutory requirements using home working only,
 - (d) Planning for the annual electoral canvass and changes to the franchise were ongoing,
 - (e) Workplace risk assessments had been completed and protocols established to allow a limited return of staff to the workplace. This had involved new office layouts being effected and cleaning and sanitising arrangements being changed.
 - (f) A COVID-19 Risk Register had been produced and a range of mitigating actions taken, and
 - (g) Several areas of function, including some back-office processes, were not being completed.

3.0 Progress

- 3.1 Largely to facilitate the annual electoral canvass, and in line with some relaxation of government restrictions, a limited number of staff recommenced working from the Joint Board's offices in early August. This continued until the annual canvass had been completed and the Electoral Register had been published and distributed in early December. At that point attendance at the office was reduced to a small number of individuals on 2 days per week. These staff focussed largely on the mail and telephony functions which cannot be carried out without attending the office(s).

- 3.2 As part of the annual electoral canvass, a door-to-door canvass was completed, using revised procedures to minimise the risk of COVID-19 infection.
- 3.3 Following the introduction of new protocols, and subject to appropriate authorisation, we recommenced limited survey and inspection work in the autumn where:-
- (a) relevant information could not be obtained by other means,
 - (b) the matter was material to the valuation, and
 - (c) social distancing and other public health guidance could be adhered to.

No overnight visits were authorised. From 5 January 2021, however, all survey and inspection work was halted once again, other than in exceptional circumstances.

- 3.4 Home working was extended to all staff, except the Caretaker at the Clydebank office, and communications were improved through the roll-out of both hardware and software.
- 3.5 Aside from the annual canvass and the general maintenance activities which have previously been reported, we have, since the September report:-
- Continued to deal with significant numbers of enquiries and valuation roll changes arising from a variety of COVID-grant schemes.
 - Progressed various ICT developments in preparation for the 2023 Revaluation and NDR Reform.
 - Carried out extensive modelling and contingency planning in preparation for the May 2021 Scottish Parliamentary Election.
 - Issued a Household Notification Letter to every household as part of the preparations for this election. This constitutes a mini-canvass.
 - Completed several rounds of recruitment in line with the approved Workforce Plan and in response to resignations.
 - Taken a full part in an Internal Audit of electoral processes.
 - Completed our annual Staff Equalities Survey.
 - Drafted or reviewed a number of HR Policies, and updated our Complaints Handling Procedure.
 - Improved the resilience of our ICT infrastructure, including the re-siting of a server to provide better disaster recovery arrangements for our Electoral Management System.
 - Implemented the Assessors new information gathering powers and the civil penalties regime that applies for failure to provide requested information.
 - Continued to participate in Scottish Assessors Association meetings, projects and developments.
 - Two newly recruited trainees have begun remote learning at University

More detail on some of the above is provided in reports which are separately presented to the Joint Board today.

- 3.6 Reviews of our reaction the outbreak have been completed and the consolidated report is attached (Appendix 1) for Member's consideration.
- 3.7 The Management Team has continued to review the COVID Risk Register Action Plan and the current version is attached (Appendix 2) for information.

4.0 Issues

Issues related to the outbreak which continue to challenge us include:-

- Valuation Appeal Committees (VACs) have not sat since prior to the March lock-down and there is little sign of substantive hearings taking place in the short term.
- This has resulted in a slow-down in the disposal of 2017 Revaluation appeals, albeit progress has been made in respect of 'running roll' appeals. No progress has yet been made in disposing of some 2,400+ appeals received in respect of the COVID outbreak.
- The above has been exacerbated by the restrictions in surveying and inspecting subjects under appeal. In particular, whole tranches of 'continuation' requests have been made to VACs by appellants' agents citing their inability to inspect subjects under appeal/negotiation.
- Information gathering in preparation for Revaluation has been hampered, albeit the delay to the scheduled 2022 Revaluation (see separate Valuation Update report) has largely mitigated this issue.
- Some increased enquiry response times and reductions in measured performance areas.
- Our offices remaining closed to the public and non-essential visitors.

4.0 Next Steps

- 4.1 Working from home will remain the default position for the majority of employees in the short to medium term but the demands of various electoral processes, including the preparations for the Scottish Parliament Election, will require a return to the office for some staff.
- 4.2 The Management Team will continue to monitor the government restrictions and public health advice and continue to balance these against our operational duties and workplace attendance requirements.
- 4.3 Actions from the Reviews of our reaction to the outbreak and the COVID Risk Register, referred to at 3.6 and 3.7 above, respectively, will continue to be monitored and progressed as appropriate.

5.0 Recommendations

Members are asked to note:

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

Person to contact:

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DABVJB

Review of Reaction to the Coronavirus Outbreak 2020

September 2020

1.0 Introduction

The Annual Governance Statement contained in the Valuation Joint Board's Annual Report for 2019/20 commits the Board to a post-incident review of the response to the COVID-19 outbreak with a view to reporting lessons learned and actions taken to the Joint Board.

This report constitutes that review as at September 2020, though it should be viewed as one part of a constant and ongoing review of the response to the outbreak and the changing government reactions implemented to manage the outbreak.

The report takes the form of a narrative summary of actions taken, a review of the Board's Governance arrangements and a summary of staff feedback on the response. The aim is to provide a set of actions which should ensure that improvements to the Board's resilience are effected.

2.0 Summary Narrative of COVID-19 Response

2.1 Close down and initial response

On 16 March, 2020 the Prime Minister introduced guidance to combat the COVID-19 outbreak which included advice that individuals in certain 'at risk' groups should isolate at home and that everyone should "start working from home where they possibly can". The following day, in a statement to the Scottish Parliament, the First Minister reiterated the advice that all persons in certain 'at risk' groups should isolate in their homes and that all social contact should cease.

From that date, certain affected staff members remained at home and, as it was clear that further restrictions were imminent, we:-

- Provided employees with guidance on isolating if suffering symptoms, and precautionary measures to be employed including hand washing and avoiding open coughing and sneezing.
- Started to review our home working capability and our options to expand it.
- Stopped all 'in the field' survey work and face-to-face meetings.
- Closed our offices to the general public.
- Planned an orderly close-down including bringing forward several year-end processes.

On 23 March, the First Minister announced an 'effective lockdown' by making a clear direction that "you must stay at home unless it is absolutely essential to go out, and that includes working from home wherever possible". (This was later formalised by the passing of the Coronavirus Act 2020 and the Health Protection (Coronavirus) (Restrictions) (Scotland) Regulations 2020, which came into force on 25 March 2020). At that point, the offices of the Joint Board were closed completely and, those who could, commenced working from home. Appropriate signage was posted in each location and on our website. Telephone answering messages were amended and automated e-mail responses with an appropriate message were introduced.

Initially, 12 (23%) of our employees had access to home working, albeit some had issues in obtaining connectivity in the first instance. By late April, and following 2 phases of rollout, 31

(60%) employees were able to work from home. A host of complications arose during this process and the effort and time invested by our in-house ICT team cannot be understated. The success in expanding home working provision was also only made possible through partnership working with West Dunbartonshire Council's IT support team. Despite this effort to enhance home working facilities, it is known anecdotally that some staff felt significant frustration at delays in facilitating their ability to work from home.

Initially, several key functions were hampered by, or prevented from occurring, due to the existence of physical or paper-based stages in the relevant processes. These were rapidly developed out, again, by the Board's in-house ICT team and this allowed us to proceed with delivering on statutory requirements using home working only.

A dependency on our offices for issues such as handling incoming and outgoing mail was facilitated by a single employee attending the Campbeltown office on a daily basis and regular, but less frequent, visits to the Clydebank office. These visits allow the scanning of mail to relevant persons for processing and provided limited opportunities for access to hard copy files and other office based references.

All statutory services continued either as before or in slightly amended fashion and several other services and functions were progressing as, or close to, normal. These included:

- Applications to be included in the Electoral Register were processed and the Register updated monthly in accordance with the statutory timetable. The one caveat on this service is that updates were not provided to local Libraries (which remained closed).
- The non-domestic Valuation Roll and Council Tax Valuation List were maintained to reflect new, demolished and altered properties (subject to the caveats, below) and to effect appeal settlements.
- New proposals and appeals were received and acknowledged in line with statutory requirements.
- Planning for future workloads, including the annual electoral canvass, proceeded as normal.
- All Freedom of Information and Data Protection requests were dealt with within their required timetables.
- Updates to the Electoral Management System were applied on release.
- In-house development of valuation systems for Revaluation progressed, subject to the diversion of resources to remote working roll-out.
- Financial processes were maintained and all financial year-end procedures were completed timeously.
- Most senior management processes were fully enabled through home working.
- A COVID-19 Risk Register (see Appendix 1) was produced and a range of mitigating actions taken.

Notwithstanding the above, some issues continued to prove a challenge. These included:-

- Our offices being closed meant that we could not provide public access to Electoral Registers, Valuation Rolls or Council Tax Lists, though the latter two remained available at www.saa.gov.uk.

- Ongoing government restrictions on attending workplaces and on unnecessary travel constituted a prohibition on carrying out survey work, which is a pre-requisite of many aspects of NDR and Council Tax maintenance work.
- Also in relation to NDR and CT functions, some of our property attribute information (including plans) is held in paper files and, in many instances, was not accessible through home working. Scanned documents which were historically implemented for disaster recovery purposes proved to be restrictive in the context of our maintenance functions.
- Several 'back-office' processes, including the recording of property sales, planning applications and building warrants, were not being completed in the early stages of our reaction. These were not a bar to progress in the short term, as development and sales activity were so low or non-existent during lockdown, but they created a back-log of work.
- The Secretaries to the Valuation Appeal Panels cancelled all Valuation Appeal Committee hearings up to and including September and surveying firms were closed, some also having 'furloughed' staff. The combined effect was that progress in relation to appeals disposal slowed significantly. The knock-on effect was that additional hearings had to be established for the autumn period and appeals were re-cited for these later dates.
- Secondary legislation to support the Non-Domestic Rates (Scotland) Act 2020 was not, as had been expected, forthcoming and this has delayed implementation of the Assessors new information gathering powers. In turn, this prevented detailed specification and development of some systems changes which were required to implement the Act, deliver the 2022 Revaluation and effect the other non-statutory requirements of the Barclay Review.
- Detailed analysis for the 2022 (see later) Revaluation did not commence as would have been expected.

Additional or new workloads arose in two main areas of operation:-

- The Scottish Government introduced a range of COVID-support grants for small businesses based on the relevant property's entry in the Valuation Roll. This resulted in hundreds of enquiries for new Valuation Roll entries to be made, existing entries to be split and for description and other changes to be effected.
- Almost 2,500 NDR appeals were received during March and April, claiming that the outbreak constituted a material change of circumstances. The administration of their receipt and their acknowledgement proved to be extremely challenging, coming as they did at the very point where we were in transition from office to home working. Initially, these appeals had a statutory disposal date of 31 March 2021, though this was subsequently amended to December 2021.

2.2 Operational Expansion of Home Working

In the June to mid-July period the Board's staff continued to function, in terms of working arrangements, much as above, albeit more non-statutory and back-office tasks were gradually incorporated into workloads. Operational expansion included:-

- Continuing to deal with significant numbers of enquiries and valuation roll changes arising from COVID-grant applications.
- Progression of various ICT developments in preparation for the 2022 Revaluation and NDR Reform.

- Preparation for the annual electoral canvass, including reform of the canvass and the extension of the franchise to some prisoners and non-national residents. In particular, the National and Local Data Matching processes were completed in preparation for the annual canvass.
- The issue of significant numbers of 2017 Revaluation Appeal citations, many by e-mail, prior to the statutory date of 30 June.
- Handling and responding to a significant number of requests to have 2017 Revaluation appeals referred to the Lands Tribunal.
- Recommencement of formal in-house Assessment of Professional Competence training for a Trainee Valuer.
- Initiation of several rounds of recruitment in line with the approved Workforce Plan and in response to resignations.
- Responding to all queries and enquiries from the external auditor during the 2019/20 audit of financial processes and governance.
- Completion of our annual staff survey, including feedback on the Covid-19 response (see below).
- Collaborative working software was 'rolled out' to a number of staff members.

2.3 Partial Return to the Workplace

During this period the UK Cabinet Office confirmed that, despite the COVID-19 outbreak, the annual electoral canvass must proceed in its reformed format. The canvass requires the physical processing of paper forms that have been returned from electors, so attention was turned to facilitating a partial return to office working for a limited number of staff.

The preparation for a return to the workplace required workplace risk assessments to be completed, protocols to be established, new office layouts to be effected, cleaning and sanitising arrangements to be made and a number of other changes to take place. Staff representatives were involved in the changes made to ensure a COVID-safe environment.

All aspects of the return to the workplace were carried out in line with, and with reference to, Scottish Government, public health and The Royal Institute of Chartered Surveyors guidance. Further, there was significant liaison with Health & Safety officials at West Dunbartonshire Council.

On 30 and 31 July, eight staff returned to work in the Clydebank office and four returned to the Campbeltown office for 'orientation days' ahead of a return to work on 3 August. These orientation days included a briefing on, and a walk round of, the new COVID-safe arrangements and training in changes to the electoral system. All staff were asked to ensure that they were content with the COVID-safe arrangements.

It is likely that working from home will remain the default position for the majority of employees for some time but this will be reviewed in light of changing governmental and other guidance. The levels of workplace attendance required will also be reviewed as operational requirements change over time. Protocols have been agreed and practical steps have been taken that will permit the recommencement of survey and inspection, as a last resort, though overnight travel will be discouraged.

2.4 Operational Next Steps

At time of writing the outbreak is ongoing and, indeed, is in danger of worsening again. The following, being matters for the future, are perhaps, out of place in a review. They are, however, included to provide the context in which this first review is completed:-

- A ‘door-to-door’ canvass forms an integral and statutory part of the ongoing annual electoral canvass but its timing and format will be constantly reviewed in the context of health guidance at the time. It may be that other means, such as telephone contact, will need to be used to satisfy the requirement to ‘personally’ canvass households that have not made a return.
- The capital spending plan for 2020/21 will be used to facilitate home working for the small number of staff who remain available for work but who have no home working facilities. Peripheral IT devices such as web cams and headphones/ microphones have been implemented to enhance our remote communications and this capacity will be increased.
- The outbreak is expected to have significant effects on the preparations for the Scottish Parliamentary Election to be held in May 2021. It is quite clear that the ERO will need to act to provide resilience and contingency for that event.
- Significant uncertainty has arisen in respect of the timing of the Revaluation which is currently scheduled to take effect from 1 April 2022. The English and Welsh Revaluations for 2021 have been rescheduled to 2023 and, in its ‘Programme for Government’ announced in Parliament on 1 September 2020, the Scottish Government indicated that the next non domestic rates Revaluation in Scotland will take effect in 2023. As the change to the Revaluation date has not been passed by Parliament and the government has no overall majority, planning for any future Revaluation will need to remain subject to change.

3.0 Governance

In August, Audit Scotland published a paper called “Covid-19 – Guide for audit and risk committees” which aims to provide elected members with a focus on important aspects of the business and enables them to maintain effective oversight of spending, performance and governance arrangements. Focussing on the short term effects of the outbreak the Guide provides a framework for dealing with the various challenges facing public bodies.

This was used to self-assess the Board’s response and the actions, both those taken and those planned, provide some reassurance around:-

- internal controls and assurance
- financial management and reporting
- governance, and
- risk management.

The self-assessment is attached (Appendix 2). Notable actions, some of which are reflective of feedback received through the Staff survey, include:-

Action to be Taken	Responsibility	Target
Estimate and monitor changes in demand for postal votes and emergency proxies in light of COVID-19 restrictions in the lead up to the scheduled Scottish Parliamentary Election (May 2021). Also, explore potential grant funding for any	ERO	As required

material increase in demand for AVs. Present any case for material overspends and/or virement to Treasurer and/or Joint Board as may be required.		
Expand home working capability/ Ensure that staff who are currently not home or office working are included in home working roll-out/ Consider expanded roll-out of home working facilities to all staff.	Assessor & ERO /Depute Assessor and Management Team	Ongoing
Ensure that the benefits and innovations (of process redesign and digitisation) are maintained and used into the future	Management Team	Ongoing
Continue to monitor progress in relation to Revaluation 2022 and NDR Reform and react as appropriate	Assessor	Ongoing
Review the digital availability of all property attribute information and consider options for improvement	Assessor & ERO / Management Team	TBC
Ensure adequate liaison and joint planning with Returning Officers for Scottish Parliamentary Election	ERO/Principal Admin Officer	To May 2021
Potential risks arising from process redesign will be discussed with internal audit as part of the Audit planning process	Assessor & ERO	September 2020 and ongoing
Amend Long Term Financial Strategy to consider Covid risks	Treasurer/Assessor & ERO	March 2021 and annually.

Progress against these, and the other actions contained in the self-assessment, will be monitored by the Board's Management Team on an ongoing basis.

4.0 Staff Survey

This year's Staff Survey was expanded to include an invitation for employees to comment on any aspect of the Board's response to Covid. A full report on the Staff Survey has been prepared and is reported elsewhere but the following provides some of the general themes and recurring issues for consideration.

Theme	Staff comment
General reaction and communication	In recent months, with the COVID-19 pandemic, the management team have been exemplary. I'm well informed about all aspects of the office at this time
	The Board reacted to the situation as well as could have been expected and should be proud of their efforts to get staff working remotely and the changes made to the systems and various procedures to allow this to work remotely.
	We have done well as an organisation to adapt and find ways to continue to work and provide our most essential services
	Initially I found working from home challenging as it was difficult to gauge how you were progressing with your work when compared to your colleagues. I find that our weekly 'meetings' have helped to resolve this – it is good to have a chat with my supervisor/colleagues and to discuss any issues we may have
	There have obviously been various pressures during this period and of course with hindsight there are things that could have been done differently such as more staff on board earlier....and a clearer communication re the expectations on staff.

Home working	I hope that in the future more staff will be given the option to work from home.
	The Board could look in the possibilities of staff to start working from home....In my previous job staff had the options of working two days from home
	Being a trainee working from home has not been ideal, as it is difficult to get support from others
	I do miss the office environment as you sometimes need other opinions on a job and having your colleagues there does help.
	Working from home has been an extremely positive experience for me. I feel a much more enthusiastic and happy employee. Being able to work without any distractions makes me feel much less stressed than working in the office. I feel that I am much more productive and can get through a greater volume of work than I ever would be able to in the office.
	I have preferred working from home, I feel it has given me time and space to think everything through, understand it and plan ahead.
	My access (to technology) has been fairly steady, with no particular issues with any systems
	I would have struggled with being at home without my work and feel this must be a difficult time for employees without access to home working. I have missed interaction with my colleagues and the day to day chat which I have come to realise is also an important part of working life.
Filing systems	The main issue home working, so far, has been the lack of access to the office for files
Process	I feel a sense of achievement that the limited number of staff with the ability to work from home have kept the priority workload maintained and up to date. We have developed new procedures for working without paper, which I hope will carry on when we return to the office.

It therefore appears that, with some reservations, the staff believe that the Board's reaction to the national lock-down was successful. There are several instances where the efforts of management, colleagues and ICT support are recognised.

It is clear that more staff would have wished to be involved and working from home at an earlier stage than was possible but great strides have been made in enabling home working and these efforts are, at time of writing, ongoing. In any future scenario of a similar nature the Board would be in a much better position to react.

There are some indications that communications, at least amongst those with home working capability, were of an acceptable level. It is to be hoped that the ongoing roll-out of ICT hardware, licences and collaborative tools will ensure that communication is better and more widespread.

Clearly, there is a demand for more home working, though this is partially offset by issues around collaboration, training, public contact and demands for some form of social interaction with colleagues.

The Board is currently committing resource to expanding home working as a response to the Covid outbreak, but it is doing so with an eye on facilitating more flexible approaches to working in the 'new normal'.

Home working will, however, only be fully possible if and when we have digitised or replaced existing paper files and/or, potentially, upgraded our scanned attribute information such as plans. This is especially the case for the NDR and Council Tax functions.

5.0 Future Actions

Having reviewed all of the above, and aware of the varying issues and challenges which have unfolded, the following areas of improvement action are proposed. As the Board is still reacting to the ever developing situation in respect of the outbreak and the organisation is currently dealing with substantial change/uncertainty in both its Electoral Registration and Non Domestic Rating functions, no responsible persons or target dates have been identified at this stage. It is to be noted, however, that some of these improvements are already under consideration or are being actively progressed whilst others may form worked up proposals that can be presented to the Joint Board when establishing budget estimates for 2021/22, in March 2021.

Activity	Required elements
Improve ICT infrastructure to facilitate home working	Expand the use of lap-tops and relevant peripherals across the whole workforce.
	Review communications to ensure adequate bandwidth to servers to maintain remote working
	Expand numbers of relevant licences including remote security and collaborative tools
Digitise existing files which are held on paper and/or review the usefulness of scanned plans	Consider procurement of a scanning and/or document management system
	Initial capture/recapture//scanning of information is a significant task which will require detailed scoping, allocation of time and funding.
Capture process improvements	This is an ongoing process involving amendments to staff guidance and instructions
Review home working with a view to facilitating future flexibility	Review Terms & Conditions and existing Contracts
	Consider all aspects of Health & Safety including Display Screen assessments/requirements and the possible need to procure appropriate 'home-office' hardware.
	Consider requirement for ongoing and future requirement for a physical office presence. This could lead to a review of the VJB's property use.
	Review Data/Information protection, security and confidentiality requirements and procedures
Enable staff to take public telephone enquiries from home	Review telephony systems and working practices

Clearly several of these proposals will require planning and significant financial commitments by both the Valuation Joint Board and the Board's constituent Councils. There

will also be dependencies for ICT, HR&OD and other support. In order that we can ensure continued provision of services and improve resilience to extreme events and occurrences, however, it is the stated intention of the Management Team to take these issues forward and seek appropriate approvals and funding from the Joint Board as we move forward.

Audit Scotland Guide for Challenge of Key Functions

Note: that this Review was completed on the basis that the next Non-Domestic Revaluation is scheduled to take effect in April 2022. However, in its ‘Programme for Government’ announced in Parliament on 1 September 2020, the Scottish Government indicated that the next revaluation in Scotland will take effect in April 2023. As the change to the Revaluation date has not been passed by Parliament, the continuing working assumption is that the Revaluation will proceed as originally planned, though this assumption will need to remain subject to change.

Internal Controls and Assurance

Question to be addressed	Action Taken/Response	Action to be Taken	Responsibility	Target
What changes to internal controls have been required due to Covid-19?	Various processes and approval procedures have been changed/digitised in respect of maintenance of the Electoral Register, Valuation Roll and Council Tax Valuation List. Approvals process for payment of invoices changed to an e-mail based system.			
Has internal audit assessed the design, implementation and operational effectiveness of revised internal controls?	No, but this may form part of future internal audit review	Discuss audit plan with internal auditor	Assessor & ERO	18 September 2020
What new controls have been established to account for the distribution of any additional funds received?	No additional funds have been distributed to the VJB in the context of Covid-19.	Consider appropriate expenditure of any funding received for SP Election Covid-19 resilience preparations	ERO	As required
Have officers identified any weaknesses in new controls and if so, how are these being addressed?	No weakness are apparent or are known about. Many continue to have audit trails including e-mail records.			
To what extent has your organisation assessed the impact of working remotely on the control environment and working practices?	The changes to maintenance processes referred to above arose from the requirement to work remotely. Operations are continually being reviewed for any need to change working practices. The outbreak has resulted in a cessation of survey work.	Prepare for, and resume, survey work	Management Team	September 2020

Has internal audit reviewed their audit plan and assessed which projects might need to be cancelled, postponed or accelerated as your organisation navigates its way through the pandemic?	Joint Board is not in control of internal audit plans, though we will work with internal audit services to plan and implement audits.	See proposed virtual meeting with Internal Auditor 18 September.	Assessor & ERO	September 2020
How is management supporting internal audit to balance its 'routine' programme of work and that required to respond to Covid-19-related audit work?	See above. The VJB will 'flex' with internal audit as their demands require.			
What impact has Covid-19 had on the annual reporting and accounting process?	Virtually no effect, though end of year processes such as accruals were pressed for time. All targets for submission of draft accounts have been met. Liaison with accountancy staff has been by telephone/ collaborative working tools rather than face-to-face meetings.	Seek Joint Board approval of Annual Report and Accounts	Assessor & ERO	16 September 2020
Has your organisation's timetable for the annual reporting process been considered for 2019/20 and 2020/21? If so, have the timetables been revised and updated accordingly?	No revision to timetables were required.			
Has the external auditor's annual audit plan been updated to assess and address new risks?	External audit of draft 2019/20 accounts certainly contained elements relating to the Joint Board's reaction to, and management of the covid-19 outbreak.	Liaise with Treasurer and Auditor with respect to draft audit for 2019/20 and agree an Action Plan. Submit Audit report to Joint Board	Assessor & ERO Treasurer	September 2020 September 2020
To what extent has your organisation considered work undertaken by other organisations (via professional networks and bodies), or where appropriate, engaged with external experts to inform decision-making around significant areas of change in response to the pandemic?	Not required, though engagement with the SAA, Cabinet Office, Electoral Commission, AEA etc have all been maintained			
How have IT services performed during the pandemic?	Satisfactorily. Remote working has been maintained and expanded and new			

	collaboration tools have been rolled out.			
To what extent have cyber security controls been considered?	The security required for remote working was already established around the WDC/VJB networks. Same rules of two-factor authentication have been retained for new remote workers.			
To what extent has management assessed the impact of Covid-19 on overall staff capacity?	Management has maintained an overview of all areas of function and has completed an 'audit' of areas of functions and processes which were not possible remotely/with reduced staff capacity. Efforts to re-start these have been made as and when possible. The impact of dealing with enquiries arising from Covid Business Grants was significant and had to be prioritised due to the short application window.	Continue to assess capacity and ensure that all systems are re-introduced Expand home working capability	Assessor & ERO/ Management Team Depute Assessor and Management Team	Ongoing Ongoing
What areas have been identified as being under resourced and how is this being addressed?	Front line and statutory services have been prioritised with some back office functions such as management of Registers of Scotland data and development information have not been progressed. These were not critical due to the timetables for NDR and CT maintenance and the fact that house sales and building works had also stopped due to the lock-down.	Ensure that backlogs are dealt with as office working and expanded home working allow	Management Team	Ongoing
What is your organisation doing to support its staff during the pandemic?	Regular communication from line managers. E-mails issued on various issues including health & safety matters, welfare, employee supports etc. Facilitating flexibility in working hours/patterns. Letter to staff from Assessor. Assisting with	Ensure that staff who are currently not home or office working are included in home working roll-out	Depute Assessor & ERO	Ongoing (Dependency on Procurement and ICT)

	display screen requirements as required. Roll out of additional home working facilities. Creation of Covid-safe offices.			
To what extent have workload and working practices been adjusted to allow for the challenges that people may face when working remotely?	See above re the redesign of processes to allow them to be carried out digitally/remotely. See above re flexible working hours/patterns. Internal and external meetings taking place remotely			
What guidance, advice or signposting has your organisation put in place to support staff wellbeing?	Various messages regarding support available for health, welfare, mental health etc issued by e-mail and by letter.			
What opportunities and risks have arisen as staff are deployed across departments?	Not relevant to the Joint Board.			
How is your organisation capturing the learning and opportunities that arise from new ways of working?	New processes are being captured and included in staffing guidance/instructions. Increased use being made of collaborative working tools. Employees have been empowered to make suggestions and changes which best suit them and these have been adopted and written into processes.	Ensure that the benefits and innovations are maintained and used into the future	Management Team	Ongoing

Financial Management and Reporting

Question to be addressed	Action Taken/Response	Action to be Taken	Responsibility	Target
Is financial (and performance) information received in a timely manner, with sufficient detail, to inform the fast-paced changes that are required due to Covid-19?	Yes. All monthly ledger, Expenditure, Staff Salary, Debtors and other financial reports have been prepared and reviewed throughout. All year-end financial processes were completed very close to 'as usual'.			

	All performance reports have been prepared, though some minor delays have been experienced due to staffing numbers and changed priorities.			
How is management assessing the financial impact of Covid-19 on income and expenditure?	<p>By review of monthly ledger/expenditure and BCR reports.</p> <p>The financial impact of Covid-19 has not, to date been huge. Whilst relatively minor additional costs have been incurred in expanding home working and for sanitising etc equipment, savings have been achieved in some budget lines.</p>	<p>Continue to monitor expenditure and react as appropriate.</p> <p>Present any case for material overspends and/or virement to Treasurer and/or Joint Board as may be required, Particularly in relation to contingency planning for May 2021 SP Elections</p>	<p>Management Team</p> <p>Assessor & ERO</p>	<p>Ongoing</p> <p>If required</p>
What processes or procedures have been put in place to assess, for example, new demands, new expenditure streams, savings from activity foregone and lost income?	<p>See above – no exceptional processes have been required and none are expected to be required.</p> <p>The reliance of the COVID grant system on Rateable Values created new demands but these were dealt with as they arose without implementing any assessment procedures.</p> <p>Various scenarios have been considered to respond to the expected effect of the outbreak on the Scottish Parliamentary Election in May 2021</p>	<p>Review the need for exceptional processes/procedures and seek Treasurer/ Joint Board approval.</p> <p>Continue to plan in detail for these effects and implement such plans as are appropriate.</p>	<p>Assessor & ERO</p> <p>ERO</p>	<p>If required</p> <p>Ongoing from late summer 2020</p>
What information has been used in determining the value of assets and liabilities?	The accounting policies adopted require 5 yearly reviews of property values with the next scheduled review being due in March 2022. The decision was taken by valuers			

	to leave the valuations unchanged in 2020 following consideration of the inputs and the information that was available as at 31 March 2020. The property valuations are reported as being subject to 'material valuation uncertainty' as set out in the RICS Valuation – Global Standards. Consequently, less certainty – and a higher degree of caution – should be attached to the valuations than would normally be the case.			
To what extent have estimated valuations been impacted by Covid-19, for example, disruption to the revaluation of properties or market volatility impacting on investments?	See above			
What is the likely impact of Covid-19 on pension deficits and what does this mean for your organisation?	It is quite probably too early to tell the extent of any impact.	Maintain an awareness of the issue and ensure that future pension valuations and annual accounts consider the effects of Covid	Assessor & ERO/ Treasurer	April 2021
What commitments and guarantees have been made to third parties, and how are these being monitored?	No such commitments or guarantees apply			
Where relevant, how is your organisation ensuring that the impacts of the pandemic on its arm's-length external organisations (ALEOs) are being appropriately monitored?	N/A			
What impact has Covid-19 had on savings plans?	The Joint Board does not have a specific savings plan. Rather, a review of opportunities to make efficiencies and savings is constantly ongoing. To date, the outbreak has not had any major impact on expenditure. Indeed, the shutdown and the cessation of survey may result in some degree of underspend, thereby assisting with efforts to make savings.	Continually review expenditures and maintain awareness of the wider implications of Covid on public finances etc	Assessor & ERO/ Treasurer	Ongoing
Is your organisation on track to deliver these savings and if not, what plans are your organisation putting in place to help with this?				

What impact has Covid-19 had on transformational activity?	Covid has had a marginally disruptive effect on recruitment and the implementation of the Joint Board's Workforce Plan which is critical to delivery of NDR Reform.	Continue to monitor progress in relation to Revaluation 2022 and NDR Reform and react as appropriate	Assessor & ERO	Ongoing
	ICT resources were diverted from development related to NDR Reform to facilitate and maintain home working capacity.	Monitor ongoing effects and consider additional resource (overtime/recruitment) if/when required	Depute Assessor	Ongoing
	The outbreak and the requirement to work remotely led to unplanned or accelerated transformation of service provision	Ensure that beneficial changes are captured on an ongoing basis	Management Team	Ongoing
If there has been or will be significant delays to activity or a failure to meet savings targets, what are the financial implications and how is management preparing for this?	See above. Financial implications, <u>to date</u> , are of manageable proportions.	Continual review required	Assessor & ERO/ Management Team	Ongoing
Is there sufficient capacity within the finance team to deal with competing pressures, such as preparing annual accounts, at a time when working practices are having to be adapted due to Covid-19?	The finance support from WDC has been to its normal standards with the majority of staff fully operational through working from home.			

Governance

Question to be addressed	Action Taken/Response	Action to be Taken	Responsibility	Target
What impact has Covid-19 had on governance arrangements?	Very little. (Minor) amendments have been made to operational and financial processes to remove any need for paper-based/manual processes. All checks and authorisations have been retained. Valuation Joint Board has met, and will continue to meet, virtually, thereby ensuring continued oversight.	Seek provisional agreement to the holding of an additional meeting of the Joint Board, if necessary, to ensure that all/any exceptional expenditures on resilience and contingency preparations for the Scottish Parliamentary Elections are properly approved.	ERO	September 2020

	Convenor maintains contact with the Assessor & ERO on an ad-hoc basis and the performance management regime of the senior officers remains as was.			
How is your organisation ensuring that effective oversight and scrutiny of key decisions is maintained as it responds rapidly to the challenges it faces during the pandemic?	All operational reports to the Joint Board have progressed as normal. Update reports on the effects of Covid are reported to the Board. Detailed operational changes are incorporated into staff guidance/instructions and training. Gaps in normal processes are reported to, and recorded by, Management and this is subject to regular review. The effects of Covid on function is now a regular item on the management team meeting agendas	Continue to report effects of Covid to the Joint Board	Assessor & ERO	Ongoing
Have any significant changes been made to governance arrangements due to the pandemic, for example, suspension of committees or increased use of delegated decision-making powers?	See above. All Board meetings have taken place as planned, albeit virtually. No additional use of delegated powers has been required.			
Where decisions are being made using delegated or emergency powers, how are these being recorded, made public and subjected to scrutiny by the relevant committee(s)?	See above.			
Have changes to processes and procedures made in response to Covid-19 been reviewed and documented appropriately to comply with overall governance arrangements?	Yes, changes to procedures are recorded and/or incorporated into staff guidance/instructions	Ensure that changes/further changes are suitable recorded on an ongoing basis	Management Team	Ongoing
Are governance arrangements being reviewed regularly to ensure they remain fit for purpose?	A general awareness of any need for change is being maintained.			

<p>Are non-executive directors providing appropriate levels of support, scrutiny and challenge to your organisation as it responds to the current environment and new risks?</p>	<p>See above regarding Joint Board oversight and ad hoc liaison between Assessor and Convenor.</p>			
<p>What barriers, if any, have affected your organisation's ability to continue to provide services for individuals and communities during the pandemic?</p>	<p>Office closures prevent direct public access to service, though other routes are available and signposted.</p> <p>The cessation of survey and inspection has resulted in delay to, or prevention of, maintenance duties. Protocols for re-starting survey have been drafted.</p> <p>The requirement to access paper-based files, in at least some instances, has affected our ability to respond to enquiries and effect change. Note that records which were created as a business continuity measure are not always practical to use for CT and NDR maintenance activities.</p> <p>Additional enquiries arising for the Covid grant schemes also affected ongoing maintenance and appeal disposal work.</p> <p>The cancelation of Valuation Appeal Committee hearings had a direct effect on the disposal of appeals, as did the difficulties in communication with appellants agents</p> <p>Home working not being available to all staff has affected performance and resulted in workloads being reallocated.</p>	<p>Review need for and timing of opening offices, in line with ongoing Government guidance</p> <p>Ensure that survey and inspection are re-commenced, as a 'last resort' and in line with guidance and local protocols.</p> <p>Review existing capability and consider the further/alternative digitisation of all property attribute information</p> <p>No further action (scheme is now closed to new applications)</p> <p>Liaise with VAC Secretaries and venue operators to ensure that hearings can restart. Ensure that new mobile telephone numbers are made known to relevant parties</p> <p>Consider expanded roll-out of home working facilities to all staff</p>	<p>Management Team</p> <p>Management Team</p> <p>Assessor & ERO / Management Team</p> <p>Divisional Assessors</p> <p>All relevant staff</p> <p>Assessor & ERO/Management Team</p>	<p>Ongoing</p> <p>September 2020</p> <p>TBC</p> <p>Ongoing</p> <p>Sept 2020</p> <p>Ongoing</p>

	<p>Home working has affected both internal and external communications. Roll out of MS Teams has been accelerated</p> <p>Indirectly, Covid is likely to have had an impact on preparations for the 2022 Revaluation, a situation which has been exacerbated by the receipt of ~2,400 appeals relating to the outbreak. Note that the government will lay legislation to delay the statutory disposal dates for appeals received prior to 31 March 2020 as a result.</p>	<p>Procure and roll-out mobile telephony for relevant members of staff</p> <p>Continue to monitor progress in relation the Revaluation 2022 and implement such actions (such as overtime) as might be required.</p> <p>Ensure that recruitment of technical staff proceeds as per the Workforce Plan and in response to vacancies arising.</p>	<p>Depute Assessor & ERO</p> <p>Assessor & ERO/ Management Team</p> <p>Management Team</p>	<p>September 2020</p> <p>Ongoing</p> <p>September 2020</p>
How have these barriers been overcome?	See above.			
What was the impact on service users?	<p><u>Electoral Registration</u> Few, if any, direct effects on service users as most functions could be achieved by process change.</p> <p><u>NDR and Council Tax</u> Reduced performance in relation to maintenance and appeals disposal has meant that some NDR/CT payers will have had delays in billing certainty.</p>	<p>Ensure that Developments and individual New House developers are contacted to establish current position.</p> <p>As above but for ND</p>	<p>Divisional Assessors</p> <p>Divisional Assessors</p>	<p>October 2020</p> <p>November 2020</p>
What impact has Covid-19 had on your organisation achieving its stated objectives?	<p>See above. The Joint Board's main objectives are statutory and the vast majority statutory functions have continued. Scottish Government is extending the appeals disposal deadline as a result of the pandemic and this should provide 'breathing space' to deal with the mass of 'Covid</p>	<p>The outbreak is likely to affect the preparations for the Scottish Parliamentary Election which is scheduled for May 2021. This may require additional resource and expenditure and new processes are likely to be needed to deal with</p>	<p>ERO</p>	<p>September 2020 - May 2021</p>

	<p>appeals, the slow down in appeal disposal and the cancellation of VAC hearings.</p> <p>Performance in respect of the maintenance of the Valuation Roll and CT Valuation Lists has been affected.</p> <p>Planning for the 2022 Revaluation has been delayed, partly due to Covid.</p>	<p>emergency proxy vote applications.</p> <p>Consider what changes to NDR Reform priorities / plans are required</p>	<p>Depute Assessor</p>	<p>November 2020</p>
<p>Does performance reporting highlight any changes on your organisation's ability to meet its objectives as a consequence of Covid-19?</p>	<p>See above. Statutory deadlines should be met but performance outturns in NDR and CT are likely to be adversely affected over the year.</p> <p>Ability to deliver a Robust 2022 Reval limited by delays in secondary legislation and market uncertainty at tone date</p>	<p>Consider what changes to Revaluation priorities / plans are required</p>	<p>Assessor</p>	<p>Ongoing</p>
<p>Has the pandemic caused new risks to achieving your organisation's objectives? If so, how are these being addressed?</p>	<p>All known new operational risks and the relevant responses are referred to above.</p> <p>The potential risk of loss of significant number of staff to the illness or to self-isolation, particularly at key times, represents the largest single risk to the VJB.</p> <p>The majority of staff continue to work from home. Those attending workplaces are directed to operate in accordance with the Covid safe practices implemented to minimise risk.</p> <p>Internal and external meetings are held remotely.</p> <p>Government guidance is being applied and reiterated to staff.</p>	<p>Look at possibilities for current office workers to work from home on either a limited or a permanent basis</p>	<p>Depute / Assessor/PAO</p>	<p>October 2020</p>

<p>What impact has Covid-19 had on collaborative working?</p>	<p>The Joint Board is not engaged in 'collaborative working' in the same sense as local authorities might be.</p> <p>The Joint Board has received its full range of support services from WDC.</p> <p>The Joint Board's staff remain fully engaged, albeit remotely/digitally, with the Scottish Assessors Association, Electoral Commission, Association of Electoral Administrators, Electoral Management Board for Scotland etc.</p>	<p>Ensure adequate liaison and joint planning with Returning Officers for Scottish Parliamentary Election</p>	<p>ERO/ Principle Admin Officer</p>	<p>To May 2021</p>
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Risk Management

Question to be addressed	Action Taken/Response	Action to be Taken	Responsibility	Target
<p>Are there new expenditure or procurement streams, or delivery methods arising from Covid-19 that introduce new risk?</p>	<p>Additional expenditure arising from Covid is not yet significant and there may be some savings made through the year. No significant risks have been identified in the short term.</p> <p>The proposed delay of the 2022 Revaluation which arises from Covid, has introduced uncertainty regarding the timing of the implementation of various elements of the NDR Reforms Act and the 'Barclay' funding steam projections from SG.</p> <p>Service delivery processes have been moved to on-line/digital processes in a number of areas.</p>	<p>Confirmation of the timetable for NDR implementation and the effect of delay on proposed funding to be confirmed with SG officials.</p> <p>The potential for new risks to have arisen will be discussed with internal audit as part of the Audit planning process</p>	<p>Assessor (through SAA)</p> <p>Assessor & ERO</p>	<p>September 2020 or ASA decisions are made</p> <p>September 2020</p>

<p>What indicators do management have to support informed decisions on risk and is this data available in real time?</p>	<p>Financial risks can be identified at the point of, or in advance of, approvals to make expenditure. Budget monitored on a monthly basis.</p> <p>Service and performance risks are measured across a suite of Management Team reports. These are generally, scheduled to be run monthly.</p>			
<p>Is your organisation's risk management strategy up-to-date to include risks associated with Covid-19?</p>	<p>Both the strategic 'Board Risk Register' and the 'Operational' Risk Register have had risks arising from Covid included in them. Revised Board Risk Register approved by Board in June 2020. Operational Risk register is monitored and managed by MT on regular basis.</p> <p>A specific Covid risk Register was drafted in April 2020 and approved by the Joint Board in June 2020. MT updates have been made since.</p> <p>Further, specific risk registers have been created and mitigations recorded for the opening of our offices.</p>	<p>Continue to monitor and review all risks, taking such avoidance and/or mitigating action as is required.</p>	<p>Management Team</p>	<p>Ongoing</p>
<p>What risks have emerged that need to be addressed and what protocols are in place to report and analyse emerging risks as the situation evolves?</p>	<p>Strategic Risk identified as: The pandemic COVID-19 viral outbreak and the government restrictions to combat its effects represent significant risks to the delivery of the Assessor and ERO's statutory functions, to Joint Board employees' health and to various aspects of our interactions</p>			

	<p>with service users and stakeholders. It may also affect the Joint Board's oversight of the Assessor & ERO's functions.</p> <p>Risks included in the specific Risk Register include:-</p> <ul style="list-style-type: none"> * Immediate risk of ill health to employees and loss of employees through illness, isolation/shielding guidance or self-isolation * No interaction with public * Interruption to holding meetings * Uncertainty in service planning * Longer-term financial restrictions * Increased risk of unauthorised access to or loss of Assessor/ERO information arising from home working * WDC or other partners unable to provide level of service expected * Unable to publish Electoral registers as per statutory requirement * Cancellation of Valuation Appeal Committees hinders progress in disposal of appeals * Increase in workload arising from COVID/mcc appeals submitted in March 2020 and subsequently * Increase workload arising from queries relating to COVID business grant scheme * Interruption to service restricts time and resources available to properly prepare for and deliver 2022 Revaluation * 'Tone' levels of value are not sustainable for 2022 Revaluation * Inability to update the CT List, deal with proposals/appeals etc, 	<p>See Covid Risk Register for various mitigations and planned further actions</p> <p>Continue to monitor and review all risks, taking such avoidance and/or mitigating action as is required.</p>	<p>Management Team</p>	<p>Ongoing</p>
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	including CT payers being unwilling to permit access. * Increased ICT/security risk due to remote working. * Re-direction of ICT staff and managers to facilitate home working and amended processes diverts resource from planned ICT/development activities The Management Team is the forum for raising, recording, monitoring and mitigating risks, though staff know to raise issues as they arise. risks			
Are risks being reported to the relevant committee?	See above – amended and new Risk Registers reported to, and approved by, Joint Board.	Report significant changes and variations to risks to Joint Board	Assessor & ERO	As required
Has your organisation's risk register been updated to reflect new risks arising from Covid-19?	See above			
Is there a need for management's risk appetite framework to be reviewed to ensure it is appropriate in this rapidly evolving environment?	VJB has a very low risk appetite as its operations are focussed on delivery of statutory functions which have to be delivered. Covid has not had a significant effect on that approach.			
If so, when will the committee be informed of the outcome and any next steps?	N/A			
How does Covid-19 impact on any financial risks already facing your organisation and how does this affect short, medium and long-term financial plans?	See above re short terms risks. It is too early to project what the longer terms risks are though a further tightening of finances in the public sector can be expected.	Continue to seek efficiencies and savings as appropriate and seek external funding where possible. Amend Long Term Financial Strategy to consider Covid risks	Assessor & ERO Treasurer/Assessor & ERO	Ongoing Feb/March 2021 and annually.
What impact does Covid-19 have on any scenario planning that your organisation has in place for events such as EU withdrawal and increasing budget uncertainty?	No scenario planning exists for EU withdrawal (See EU withdrawal risk register)	Develop plans to deal with such budget uncertainties arise or are forecast	Assessor & ERO/ Joint Board	As required.

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COVID-19 RISK MANAGEMENT - ACTION LIST – 2020/21

Version	Originator	Summary of Changes	Date
2020 0.1d	David Thomson	MT review of COVID-19 Risk	11 May 2020
V1.1 June 2020	David Thomson	Update for MTM 18 June 2020	12 June 2020
V1.2 August 2020	David Thomson	See note on 'context' below	4 August 2020
V1.3a October 2020	David Thomson	Post MTM General Update	26 October 2020
V1.4 December 2020	David Thomson	See note on 'context' below	09 December 2020
V1.5 January 2021	David Thomson	See note on 'context' below	16 January 2021

Note that many of the actions have 'vague' Target Dates. This arises partly from the fact that the VJB will have to react to influences out with its control and partly due to the continual/ongoing nature of dealing with the outbreak.

The context of v1.2 (August) is that a limited number of staff have returned to the office(s) to progress the annual electoral canvass, which is deemed as an 'essential' process. The majority of staff remain either working from home or 'available for work' from home. The risks and actions will be different for these two main groups (i.e. 'at work' and 'at home'). Separate risk assessments, workplace assessments etc have been completed for the return to the workplace and these should be referred to for a full picture of the risks considered and the actions taken.

At 1 October protocols and procedures have been agreed which will allow survey work to recommence. Further, the approach to the annual door-to-door Electoral canvass has been reviewed. A risk assessment of the process (as proposed/revised) has been created and will be reviewed in light of any changed risk, guidance or other circumstances.

The context of 1.4 (December) is that, with effect from November the number of staff attending the Board's workplaces will reduce to 1 x Admin Officer/Assistant and 2 x Clerical Assistants in each office for 2 days/week. This reflects the annual canvass drawing to a close and the Government's implementation of tier 4 restrictions in the Dunbartonshire area (to be reduced on Friday 11 December). This should reduce the risk of any staff catching the virus and much reduces the possibility of groups of staff succumbing. Those who do attend the workplace will still operate under the protocols established to minimise risk.

In January 2021 the government tightened restrictions across the country in the context of increasing infection rates. Staffing levels were therefore maintained at minimum levels and all non-statutory functions which require to be carried out within the workplace were ceased. During Q1 2021 there are a number of functions, including the PI Refresh, an HNL write-out and preparations for the SPE in May which will require an office presence, so the operational duties of the Assessor & ERO will need to be continually balanced with the ongoing restrictions. This will be done in as sensitive and safe manner as is possible.

Section 1 – General, Staff and Resources

Risk No	Risk Description	Resid Risk	Actions	Resp Person	Target Date	Progress
1	Immediate risk of ill health to employees	5	<p>Implement safe working procedures and need for personal protective equipment (PPE) on attendance at or on general return to the workplace.</p> <p>Revise survey/public interface procedures.</p> <p>Consider alternatives to survey/current public interfaces</p> <p>Adopt or, where appropriate, adapt WDC H&S guidance</p>	<p>Assessor & ERO/ H&S Coms</p> <p>Managemt Team</p> <p>Managemt Team</p> <p>Assessor/ All Managers</p>	<p>As required</p> <p>As permitted</p> <p>As required</p> <p>As required</p>	<p>Workplace Risk Assessments have been carried and a variety of mitigating actions effected. Protocols implemented for survey work and risk assessment carried out for door-to door canvass. ITR d-2-d canvass replaced by mail-out See above</p> <p>Doc Hub being used where possible. Survey reinstated as a last resort. As above. Alternatives to physical surveys being implemented where possible Survey stopped January 2021, except for any exceptional circumstances which may arise. Various H&S Flashes circulated. WDC H&S checklists and building protocols templates used prior to return to the workplace</p>
2	<p>Loss of employees through illness, isolation/shielding guidance or self-isolation - i.e. loss of service provision functionality</p> <p>See, also, Operational Risk Register for Controls and Actions relating to general risk of loss of staff</p>	5	<p><u>Following government guidance,</u> Minimal in-office staffing levels effected, adopting new practices and work from home where appropriate.</p> <p>Liaise with staff during this planning process</p> <p>Continue to review processes</p> <p>Look to expand office presence</p>	<p>Managemt Team</p> <p>Assessor</p> <p>All managers</p> <p>Assessor</p>	<p>As permitted</p> <p>As required</p> <p>Ongoing</p> <p>As permitted</p>	<p>See above. Note that shielding has been paused, though a presumption of home working remains the SG advice, where possible. Staff levels reduced November 2020 Staff levels reduced following consultation with clerical supervisors, but see above re increasing need for office presence in Q1 2021 ITR d-2-d canvass abandoned.</p> <p>See introduction above re partial return to workplace. Remote working capability has been rolled out to</p>

			Cease some functions on a temporary basis	Assessor/ MT	Ongoing	effectively all staff thereby reducing the need for office presence. See list of 'can't do' functions – which has been addressed with several functions being restarted. All non-front line services which need to be done in-office ceased Jan 2021
3	No interaction with public	6	Pro-active contacting of NDR and CT appellants	DAs/ Valuation staff	Ongoing	Lots of interaction is occurring through electronic channels. Office presence enables telephone enquiries to be responded to. Review of telephony functionality ongoing
4	Loss/restriction of (Physical) mail handling capability	5	Consider use and cost of implementing a scanning bureau arrangement for incoming mail, for e.g. canvass returns. Consider increasing attendance at Clydebank office.	Assessor & ERO	Ongoing	Lead-times for contracted P&M provider can prove restrictive to rapid change. Mail services restarted. Office presence reflects expected mail volumes/requirement – though these volumes will increase in early 2021
5	Interruption to holding meetings	6	Extend video conferencing capability WDC roll out of Microsoft 365 due late summer Consider alternative vehicles for remote meetings	Depute Assessor/ WDC As above Depute Assessor	May 2020 TBC Ongoing	Use of MS Teams in advance of MS 365 roll-out. MS Teams has been rolled out in several phases and is facilitating better communication. External dependency June and September Board meetings proceeded by way of MS Teams as have internal MTMs and external (SAA etc) meetings. Line managers using Zoom on private devices to facilitate team meetings
6	Uncertainty in service planning	5	Remain aware of both internal and external change and react accordingly. Input to consultations and considerations of (e.g. legislative) change	Managemt Team	Ongoing	Ongoing general uncertainty related to COVID itself is being dealt with through vigilance re government advice. Given the various operational and future uncertainties in legislation, planning, scrutiny etc, the MT are retaining a flexible approach to all workplans. 2021 SPE timetable amended to allow more time for processing AV

						applications. Funding to be received from SG to facilitate resilience. Revaluation delayed until 2023.
7	The long-term effects are likely to result in further financial restrictions in the public sector See, also, Board Risk Register for Controls and Actions relating to general risk of budget gaps and financial restraint	5	Continue to show financial restraint Continue to look for efficiency opportunities.	} Assessor & ERO }	Ongoing/ Continual	Saving likely to accrue from <u>delay</u> in filling vacant Valuer post and ongoing non-filling of other posts. Various underspends can be expected for 20/21 though we may have to overspend in some areas – see Scottish Parliamentary Election (SPE) contingency requirements.
8	Reduced performance including SAA KPIs	6	Review working practices Consider 'risk based' valuations MT need to consider when a return to NDR and CT survey/maintenance work should proceed, especially in light of appeal timetables and the annual nature of the VR.	Managemt Team	Ongoing	MT agreed reduced KPI targets in May 2020. Construction/Development and House sales were at virtual standstill for several weeks. Significant number of changes are being effected. Sept and Nov time lag KPIs close to target See above re survey work recommencing – but note revision to appeals disposal timetable.
9	Mental health of staff/home workers is adversely affected Risk increased November 2020	8	Maintain contact with colleagues/teams. Ensure information flows get to all staff.	} All }Man'gers }	Regularly	This is happening – feelings of low mood are prevalent throughout the country. Managers have maintained regular contact, including team meetings, and a letter containing reminders of help and advice available has been issued to all staff. Staff absence through stress is noted – ensure all relevant supports are made available through HR/OH. Further Wellbeing Update circulated to all staff on 8 December 2020 Line managers attended HR sessions on related topics.

10	Increase in HR and industrial relations issues arising from the shut-down and partial dormancy of staff Risk increased November 2020	6-8	Maintain contact with colleagues/teams. Ensure information flows get to all staff. Show flexibility over application of Policies Consult / discuss / inform the trades union	} All }Man'gers } Assessor & ERO	Regularly As required	Many issues have been pre-empted by advice from WDC HR. Several policies have had restrictions removed. WDC on-line seminar on flexible options attended. See above re stress and other related issues Various queries re staff presence and tasks to be completed in-office have been raised in Jan 2021 – Assessor & ERO has provided guidance to staff and several individual concerns have been addressed.
11	Inability to hold Joint Board meetings with the resultant loss of Members' oversight and decision making capability	6	Seek advice from Clerk to VJB Seek Amendment to Standing Orders/Allow variation to Standing Orders Effect distancing practices at future meetings. Consider options for video conferencing, probably using facilities provided by Clerk.	}Assessor & ERO } }Clerk/ & ERO }	May 2020 June 2020 or thereafter	Virtual meeting took place on 19 June and 16 September WDC reviewing best ICT options for delivery of virtual meetings. See Audit Action to consult an extension of virtual meetings into future – consultation complete
12	Inability to complete recruitment interviews	6	Look at video conferencing options or interview by telephone. Implement interviews with distancing measures in place. Delay recruitment processes in short term	See above Recruiting managers Assessor & ERO	June 2020 June 2020 Ongoing	Changing government guidelines permit August interviews to proceed as 'normal' but with COVID mitigations in place. Grade 3 Clerical Assistant recruitment now back on track. Trainee Valuer recruitment must proceed due to the need for enrolment in relevant courses. Interviews completed with social distancing maintained and additional cleaning procedures Jan /Feb 2021 interviews to be conducted via MS Teams

13	Information Management / Security Remote working roll out has increased risk of unauthorised access to or loss of Assessor/ERO information (paper files etc)	2	Review hard copy information held out with the office Reminder to teams on security of hard copy information including Data Protection requirements	DAs Assessor & ERO	Ongoing May 2020	Completed 11 May 2020
14	WDC or other partners unable to provide level of service expected	3	Continue to liaise with relevant stakeholders	Assessor & Management Team	Continual	Assurances of continuity obtained from print & mail partners, 7 May 2020. WDC providing the vast majority of its support services through home working

Section 2 - Electoral Registration

Risk No	Risk Description	Resid Risk	Actions	Resp Person	Target Date	Progress
1	Specific risk of ill health to employees acting as door-to-door canvassers *0 risk applies to staff who remain working from home. 2-5 risk applies to staff attending workplaces and is a range due to the ever changing and locally varying situation Note cancellation of 'spring' door-to-door canvass in light of circumstances and restrictions	0* 2-5	Follow government guidelines on PPE and travel and provide PPE as required Consider not proceeding with d-2-d canvass – mail out second reminder or effect telephone canvass as alternative. Contact the public and stakeholders via phone/e-mail where contact information is available.	ERO/ H&S Coms ERO ERO/PAO	As permitted/ advised July 2020 October 2020	Various COVID mitigation actions, including amending the door step procedures, have been taken to minimise risk to/from staff completing canvass. Door-to-door canvass completed Specific Covid-related H&S guidance and training provided to canvassers. Training to be provided remotely. Telephone contact will replace door knock step where appropriate. Specific risk assessment completed with various mitigation actions included. Proceeding remains under constant review bearing in mind EC and CO requirements and governmental and public health guidance.
2	Unable to publish registers as per statutory requirement	0* current	Review processes regarding enquiries, special electors etc.	ERO/PAO	May/June 2020	It should be possible to publish a register, though the completeness and accuracy may be affected.

	*Current risk reflects the future nature of the risk and the time available to ensure that it proceeds		Consider use and cost of implementing a scanning bureau arrangement for incoming mail for canvass returns. Seek assistance of EMS supplier or other contractor such as AEA in publishing register	ERO ERO	Ongoing By 1 Dec 2020	Not deemed necessary to date – under review. Note change in legislation to permit a later publication date of circumstances require it. Published by 1 December
3	Unable to maintain and update registers as per statutory requirement	3	Review processes regarding enquiries, special electors etc. Expand in-office capability to deal with these. Consider widening the usage of print & mail contract.	ERO/PAO ERO/PAO ERO/PAO	May/June 2020 May/June 2020 Ongoing	Applications being processed and registers being updated as per statutory timetable. Workplace presence reduced, post-canvass. Various mitigations in place to ensure COVID-safe workplaces To be considered for issue of AV forms and AV Confirmations
4	Inability to distribute Electoral Registers, including updates Risk reviewed following publication distribution in December	3	Continue to encourage uptake of digital options to recipient of hard copy registers/updates	PAO	April 2020 and ongoing	E-mail/Letter sent to recipients of paper versions in April. Paper versions now being provided, except to libraries which remain closed. Distribution of published register completed for vast majority of recipients.
5	The expected increase in Absent Vote applications in advance of the Scottish Parliamentary Elections (SPE) in May 2021 cannot be resourced within current staffing levels and budget and/or result in (potentially catastrophic) failure of election plans/process.	8-9	Plan early including with ROs and RO print & mail suppliers Seek additional resource from Joint Board Implement Overtime for relevant staff Recruit Temporary staff members Retrain existing staff members	ERO ERO ERO/PAO ERO/PAO ERO/PAO ERO/PAO	Immediate Sept 2020 Q1 2021 Q1 2021 Q1 2021 April 2021	All options to meet expected resilience planning will be considered. Various scenarios and expected costs have been looked into with funding expected from SG. RO meeting took place 17 December Timetable being confirmed inc SIENA Funding from SG confirmed subject to submission of a plan. SPE timetable amended to provide additional time to process AVs. Planned for Feb/March Recruitment has commenced Contingency provision

			Early public engagement	ERO/SAA	Feb 2021	HNL to be issued to all households and TV advert being developed for Feb 2021. Local press releases to be considered EC engagement plan in place Political parties have started to engage with electorate. SG to provide advice to all 'shielders'
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Section 3 – Non-Domestic Rating

Risk No	Risk Description	Resid Risk	Actions	Resp Person	Target Date	Progress
1	Specific risk of ill health to employees on survey work/site inspections *Current risk reflects the fact that no survey is being carried out. Review when return to survey work is envisaged. Risk reviewed due to recommencement of survey work	5	Follow Government guidelines on PPE, distancing and travel Provide PPE and information regarding distancing in line with government guidelines on cessation of 'lock-down' Review processes for alternative to on-site survey Follow established protocols	} }Assessor }/ H&S }Coms } Assessor/ DAs All survey staff	As permitted/ advised Ongoing From October 2020	Survey protocols and procedures amended to allow survey work to be undertaken 'as a last resort'. Authorisation of survey to reflect tier 4 restrictions. Survey discontinued Jan 2021 except in exceptional circumstances Photos, plans etc being requested from relevant stakeholders.
2	Cancellation of Valuation Appeal Committees hinders progress in disposal of appeals, particularly those with imminent disposal timetables. This risk is exacerbated by the loss/diminution of communication channels with ratepayers agents some of whom have temporarily reduced/ceased operation or are in 'furlough'. But risk reduced again due to extension of timetable	6	Issue relevant citations prior to June 2020 – ensure in advance that processes are in place. Treat appeal disposal as an absolute priority Consider implementation of overtime or otherwise increasing capacity. In liaison with VAC Secretaries, consider increasing number of planned hearings in Sept – Dec 2020 period.	DAs/ Supervisors DAs Assessor DAs	w/b 25 May 2020 Ongoing As need arises August 2020	All citations issued w/b 25 May. All LT referral applications dealt with. Re-citation will be required following the cancellation of Sept-Dec VACs. This process has recommenced Appeal Timetable extended - Progress is being made in relation to appeals disposal despite the cancellation of VAC hearings and multiple requests for continuations. No budget allocation for this Additional dates added for autumn diet.

			Confirmation of Secretaries' intentions for autumn diet/hearings required.			September, October and November hearings cancelled. Hearing dates for 2021 now established
3	Increase in workload arising from COVID/mcc appeals submitted in March 2020 and subsequently – along with potential failure to achieve disposal dates for these.	5	As above In liaison with VAC Secretaries, arrange hearings for Jan – March 2021 period	As above DAs	As above Ongoing	Note extension of disposal timetable to December 2021. Given the extension to the appeals disposal timetable, COVID appeals will no longer need to be cited from early September – though time is beginning to tighten again, even for the revised disposal date. VAC Hearing dates agreed with Secretaries for 2021.
4	Increase workload arising from queries relating to COVID business grant scheme Reinstated November 2020 due to new grant systems based on RV	6	Prioritise such queries on a short-term basis. New grant system has resulted in a small increase in queries	Assessor/ DAs	As required by demand Ongoing	The closing date for applications has now passed so this specific workload will decrease to (virtually) nil. Retain an awareness of workload arising
5	Interruption to service restricts time and resources available to properly prepare for and deliver 2023 Revaluation	6	Vary plan accordingly Consider effecting the Revaluation by automated processes. Consider implementing overtime or otherwise increasing resource.	} }Assess'r/ }Project }Team/ }DAs	From May 2020 forward	All Revaluation timetables and plans will be redrafted to account for the delayed Revaluation
6	'Tone' levels of value are not sustainable for 2023 Revaluation	1	The real risk here is in the appeals disposals phase (post 2023)	See above		Revaluation now effective from 2023 based on 2022 tone. Markets may be more established by April 2022
7	Inability to maintain Valuation Roll including ratepayers being unwilling to permit access.	1	Review processes for alternative to on-site survey Consider use of provisional/estimated Rateable Values	Assessor/ DAs Assessor/ DAs	Ongoing Ongoing	Photos/ ratepayer provided information being considered. Doc Hub being used where possible. Limited survey recommenced October 2020 – ceased again Jan 2021

Section 4 – Council Tax

Risk No	Risk Description	Resid Risk	Actions	Resp Person	Target Date	Progress
1	<p>Specific risk of ill health to employees on survey work/site inspections.</p> <p>*Current risk reflects the fact that no survey is being carried out. Review when return to survey work is envisaged.</p> <p>Risk reviewed due to recommencement of survey work</p>	5	<p>Provide PPE and information regarding distancing and travel in line with government guidelines on cessation of 'lock-down'</p> <p>Follow established protocols</p>	<p>}Assessor }/ H&S }Coms</p> <p>All Survey Staff</p>	<p>As permitted/ advised</p> <p>From October 2020</p>	<p>See above re recommencement of survey.</p> <p>Authorisation of survey to reflect tier 4 restrictions - ceased again Jan 2021</p>
2	Inability to update the CT List, deal with proposals/appeals etc, including CT payers being unwilling to permit access.	5	<p>Review processes for alternative to on-site survey</p> <p>Consider use of provisional Bands</p>	<p>Assessor/ DAs</p> <p>Assessor/ DAs</p>	<p>Ongoing</p> <p>Ongoing</p>	<p>Existing development files being used. Consider Planning and BW plans. New Housing development and sales have recommenced and new houses are being added to the CT List.</p>

Section 5 – ICT and Communications

Risk No	Risk Description	Resid Risk	Actions	Resp Person	Target Date	Progress
1	Increased security risk due to home working	4	<p>Continue with current actions</p> <p>Ensure that remote application of upgrades continue</p>	<p>}Depute }Assessor }/WDC ICT</p>	Ongoing	<p>There is a dependency on WDC for all aspects of network security. WDC security advice and security upgrade advice circulated.</p>
2	<p>Re-direction of ICT staff and managers to facilitate home working and amended processes diverts resource from planned ICT/development activities</p> <p>Review risk when home working is established and settled.</p>	3	<p>Accept the risk as continuity of service and compliance with statutory duty in short term must be prioritised over longer term aims.</p> <p>Consider overtime or other additional resource to help make up lost time.</p>	Assessor & ERO	Ongoing	<p>Roll-out of home working is to all intents and purposes complete, thereby reducing this risk, albeit remote working issues will continue to arise.</p> <p>ICT support/development resource also under review in light of ongoing and ever changing requirements.</p> <p>Under constant review</p>

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Assessor & Electoral Registration Officer

Valuation Joint Board – 5 March 2021

Subject: Non-Domestic Rating and Council Tax Valuation Update

1.0 Purpose

The purpose of this report is to advise Members of the Joint Board of:-

- 1.1 Progress in relation to the Assessor's Non-Domestic Rating (NDR) valuation function.
- 1.2 Progress in relation to disposal of 2017 Revaluation appeals.
- 1.3 On-going activities to implement the Non-Domestic Rating (Scotland) Act and the recommendations of the 'Barclay' Review.
- 1.4 The preparations being made for the next Revaluation of non-domestic property.
- 1.5 Progress in relation to the Assessor's Council Tax valuation function.
- 1.6 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 1 April 2017.
- 2.2 Consequent to the Revaluation, 3,569 appeals against 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 at Lands Tribunal 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 by amending it to reflect a number of circumstances including physical changes to properties. Any such change to the Valuation Roll, or any change which is claimed to be 'material' to the property value, may be appealed by relevant parties

- 2.6 The Non-Domestic Rating (Scotland) Act was passed on 11 March 2020 and parts of it were brought into force on 1 and 2 April 2020. Secondary legislation was required to commence other parts of the Act.
- 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 It was previously reported to the Board that, although our offices were closed, the majority of valuation staff had home working facilities and have been continuing to provide NDR and CT maintenance functions, albeit at a reduced capacity. A complete cessation of survey and inspection work in the Spring and Summer of 2020 restricted our ability to maintain full service function.
- 2.8 Several strands of the government's support for businesses affected by the Covid-19 outbreak has been provided through grants systems which are based on the rateable value of the relevant property. This has resulted in a stream of enquiries.

3.0 Current Position

3.1 Non-Domestic Rating Valuation

3.1.1 2017 Revaluation Cycle Appeals

All Valuation Appeal Committee hearings since March 2020 have been cancelled by the relevant Secretary/Assistant Secretary and this, along with the inability of some appellants' agents to inspect premises, has resulted in a significant slow down in the progress of Revaluation appeals.

Notwithstanding the comments above, by the end of January 2021, 181 appeals had been settled during the financial year bringing the total disposed of to 3,328 (93% of those submitted).

Of those that remain outstanding, applications have made, by either or both parties, to the local Valuation Appeal Committees to refer 139 appeals to the Lands Tribunal for Scotland (LTS) (up 25 since September). To date, 113 appeals have been referred (up 25 since September) and 26 (unchanged) have been refused.

Since the report to the Joint Board in September, 54 'running roll' appeals have been received bringing the total to 182 for the current financial year. 189 appeals have been settled in that period increasing the total number disposed of for the year to 326. 2,672 'running roll' appeals remain outstanding.

Efforts to progress the disposal of Revaluation appeals in accordance with current VAC Hearing schedules will continue, though it is not yet clear when VACs Hearings will recommence. Given the continually changing Covid-related restrictions on different businesses and other organisations, consideration of the 'Covid' running roll appeals has become increasingly complex. These will be taken forward at both local and national level.

3.1.2 2005 and 2010 Revaluation Cycle Appeals

Some progress has possible in respect of these appeals, with 4 appeals being settled since September leaving 32 outstanding.

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

Maintenance activity in the period since the September Board Report and the totals in the current year to date are shown in the table below:

Period	Additions	Deletions	Changes	Total
Sept 2020 – Jan 2021	161	151	59	371
Total 2020/21 to date	430	226	112	768

3.1.4 Non-Domestic Rating (Scotland) Act 2020

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 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 Reform Act came/will come into force.

Reform	Coming into force
Business Growth Accelerator (BGA) marks for 'new' and 'improved' properties to be shown in Valuation Rolls	1 April 2021
Local authorities given power to determine whether subjects fall to be considered as domestic subjects (Intention is to set new criteria for self-catering units)	5 November 2020
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

Planning and ICT development related to these and other reforms are ongoing.

3.1.5 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.

Thus, although the Revaluation has been delayed by 1 year, the Barclay Report recommendation to move to a valuation date one year in advance of Revaluation has been brought forward from 2025 to 2023.

In parallel with the SAA, local Revaluation and NDR Reform Project Plans are being updated in accordance with the legislation referred to at 3.1.4 and 3.1.5, above, and work towards meeting all requirements continues. It must be noted, however, that the volume of outstanding appeals (see 3.1.1 above), combined with the ongoing restrictions which are preventing VAC Hearings taking place, constitute real risks, in terms of resource available, to our preparations for the Revaluation. This issue has been added to the 2021 Board Risk Register which will be presented to the Joint Board for approval in due course.

3.2 Council Tax Valuation

3.2.1 Maintenance of the Council Tax Valuation Lists

Since the report to the last Joint Board meeting, 492 dwellings have been added to the Council Tax List and 124 have been deleted, bringing the totals for the year to 726 additions and 322 deletions.

3.2.2 Council Tax Proposals and Appeals

In September it was reported to the Board that 286 proposals and appeals were outstanding. Since then, 96 new proposals have been received and 100 disposed of, leaving 282 outstanding at the end of January.

A pro-active approach to disposing of these proposals and appeals has been adopted and the option to progress these by 'written representations' is being considered in the absence of VAC sittings.

3.3 Survey and Inspection

Following the implementation of Covid-safe protocols and provision of staff guidance based on guidelines from the Royal Institution of Chartered Surveyors and the Scottish Assessors Association, limited survey, as 'a method of last resort', recommenced in the autumn of 2020.

In light of the Government's tightening of Coronavirus restrictions over the Christmas and New Year period, all survey and inspection work was again halted on 5 January, other than for exceptional circumstances. Since then all NDR and Council Tax maintenance activity has been based on desk top 'surveys', using plans, photographs and other information provided by the service users or obtained from planning and building warrant applications or other sources.

4.0 **Recommendations**

4.1 Members are asked to note:-

- (a) That progress is being made in relation to disposal of Non-Domestic Rating appeals despite the challenges arising from the Covid-19 outbreak,

- (b) Progress in relation general maintenance of the Valuation Roll,
 - (c) Progress and planning which is ongoing to implement the Non-Domestic Rating (Scotland) Act and the recommendations of the 'Barclay' Review,
 - (d) The postponement of the next Revaluation from 2022 until April 2023
 - (e) Progress in relation general maintenance of the Council Tax List.
 - (f) Progress in relation to the disposal of Council Tax proposals and appeals,
and
 - (g) The effect of the Covid-19 outbreak on survey and inspection activities and the alternative approaches being adopted to ensure continued service provision.
-

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DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Assessor & Electoral Registration Officer

Valuation Joint Board – 5 March 2021

Subject: Electoral Registration Progress**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.

2.0 Background

The report provided to the Joint Board at the last meeting on 16 September 2020 referred to remote working, Canvass 2020 and Canvass Reform, Scottish Elections Franchise & Reform Bills and the preparations for the Scottish Parliamentary Election.

3.0 Current Position**3.1 Staff Remote Working**

Home working remains the default position for the majority of staff, though an increased office presence was required during the annual canvass (see below). In the period between early December 2020 and early February, there was a minimal staff presence, in both office locations, primarily to open and scan mail for remote staff to process and to issue outgoing mail.

With the issue of Household Notification Letters on 8 February, there will be an increased staff presence within our offices and this will remain under constant review as the preparations for the Scottish Parliamentary Election (SPE) (see separate Report to today's meeting) continue towards May.

A number of staff have been allocated mobile phones from which they can access the answering machines to listen to and return calls to the public.

3.2 Canvass 2020 and Canvass Reform

The Register was published on 1 December 2020 and, except for some libraries which remained closed, copies of the register were distributed to those entitled to receive it.

As has been previously reported to Members, the approach to this year's canvass was different from before. 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. The return rates for Route 2 properties are shown over.

Local Authority	2020 Return Rate
Argyll and Bute Council	55.85%
East Dunbartonshire Council	60.32%
West Dunbartonshire Council	39.28%

The lower rate of return for West Dunbartonshire mirrors the experience under the traditional canvass when return rates were also low in that Council area.

An evaluation of all canvass reform processes including contact methods, route responses and return rates will be completed by Spring 2021 and this will inform the procedures to be adopted for canvass 2021. This evaluation will include benchmarking against return rates achieved by other Scottish EROs and an analysis of the nature of 'route 1' responses.

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, DABVJB proceeded to complete a full door knock 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.

Some 14,140 households were subject to personal visits with 587 (4.2%) returns being made directly from this process. Return rates varied from 2% to 25% across different areas/canvassers and this variation will be kept under constant review. The very poor overall return rate does tend to suggest that, although the reformed canvass has brought financial savings, it continues to fail to engage 'hard to reach' households and electors.

Subsequent to the canvass, Internal Audit completed a review of our implementation of reforms and reported a 'Satisfactory' opinion on the governance, risk management and controls over key risks. The Audit Report is presented to Members for information, separately.

3.3 Follow-Up of Invitations to Register (ITRs)

The canvass forms, which are issued during the autumn canvass, are used to identify potential new electors who are then sent an Invitation to Register (ITR). If an application is not made as a result of that invitation the ERO must issue up to two reminders and arrange a personal visit.

Many of the ITRs issued do not reach the second reminder/personal visit stage until many weeks after the publication of the register.

Given the significantly worsened COVID health situation in January, compared to September 2020, and the scheduled issue of a Household Notification Letter in February, it was decided that the health risks of completing a door knock were too high to be undertaken in February/March 2021. Instead, ITRs, which have reached second reminder stage by the end of March, will be issued by post on 31 March 2021.

4.0 Fresh Signature for Absent Voters

The law requires EROs to send a notice in writing to every absent voter (postal, proxy and postal proxy voters) whose signature on the personal identifiers record is more than five years old:

- requiring them to provide a fresh signature if they wish to remain an absent voter, and
- informing them of the date on which they would cease to be entitled to vote by post or by proxy in the event of a failure or refusal to provide a fresh signature (i.e. six weeks from the date of sending the notice)

We wrote to 2,776 absent voters on 15 January 2021. Reminders were issued to 636 electors on 11 February 2021. Those who have not provided fresh details will have their absent vote cancelled on 26 February 2021. Any elector who is removed from the absent voter lists through this process will be advised by notice and, at the same time, invited to reapply.

5.0 Scottish Parliamentary Election

Preparations for the Scottish Parliamentary Election, including the contingency and resilience arrangements required in response to the COVID pandemic, are under way and a separate report is provided to Members on this subject.

6.0 Argyll & Bute Council Local Government By-Elections

Argyll & Bute Council has by-elections in two wards, Ward 8 – Isle of Bute & Ward 11 – Helensburgh & Lomond South, on Thursday 18th March 2021.

The timetable for issue of poll cards, cut-off for applications etc has been finalised and preparations are ongoing. ERO staff will attend Campbeltown office on application deadline days and polling day as required.

7.0 Recommendation

Members are asked to note the content of this report.

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DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Assessor & Electoral Registration Officer

Valuation Joint Board – 5 March 2021

Subject: Scottish Parliamentary Election – Resilience and Contingency**1.0 Purpose**

- 1.1 To advise the Members of the Joint Board 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.
- 1.2 To update Members on the resource and financial implications of the mitigation efforts and advise on the Scottish Government funding received to support election preparations.

2.0 Background

- 2.1 Elections to the Scottish Parliament are scheduled to take place on 6 May 2021 and the government has confirmed that they expect the election to take place as scheduled.
- 2.2 Given the ongoing Covid-19 pandemic and the restrictions applied in response to it, the Government is keen to ensure that all necessary steps are taken to ensure the smooth and safe running of the election.
- 2.3 It is widely expected that on top of the usual increase in registration activity in advance of a poll, there will be a surge in applications for postal and/or proxy votes in the period leading up to the election. Electoral Commission research suggested that almost 40% of electors might apply for an absent vote.
- 2.4 An increase in emergency proxy vote applications is also expected from electors who have to self-isolate at short notice.
- 2.5 A report to the Joint Board meeting on 16 September 2020 advised of the early planning efforts of Scottish Ministers, the Electoral Management Board for Scotland (EMB) and the ERO. The report also advised that the likely resource implications of the resilience and contingency actions would be out with existing budgetary provision.
- 2.6 The Joint Board therefore agreed that, if required, a separate Joint Board meeting would be held to consider revised resource and expenditure proposals for 2020/21 for approval. It was also agreed, however, that should the Scottish Government commit to funding exceptional expenditure in respect of the election, the ERO would use normal delegated powers to make such expenditure, subject to fully reporting to the Joint Board in due course. In such circumstances, no additional meeting would be necessary.

3.0 Progress

- 3.1 During September 2020 we engaged with other EROs to model approaches to handling significant increases in absent voter applications and benchmark capacities. These informed cost estimates across a number of different scenarios which were provided to Scottish Government in late September. The range of potential costs provided for Dunbartonshire and Argyll & Bute was from £37,000 to over £147,000. These costs included overtime for existing core staff, the recruitment of additional temporary staff, printing, stationery, postage and additional ICT hardware and licences.
- 3.2 In November 2020 the Electoral Commission published a report on further research into voter attitudes to polling and this provided similar results to the first survey (See 2.3 above). Further, they concluded that up to two-thirds of the electorate might apply for an absent vote if they were encouraged to do so.
- 3.3 Also in November, the Scottish Government advised that they would provide the ERO with funding to the extent of £158,274, subject to the submission of a resilience plan. Such a plan was submitted to the Scottish Government on 20 November 2020.
- 3.4 On 16 December 2020 the Scottish Government confirmed payment of the above grant. In line with the approvals at the September Board meeting, and as this funding covered the projected additional expenditure, this confirmation removed the need for the Joint Board to meet to approve the exceptional expenditure.
- 3.5 On 21 December the Convenor of the EMB issued a first tranche of directions to EROs and Returning Officers which required 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, though this would be kept under close observation.
- 3.6 In the meantime, the Government indicated its intention to propose bringing forward the last date for applications for postal votes for the election to allow EROs time to administer the expected volume of applications in time to issue postal ballot packs. This proposal was included in the Scottish General Election (Coronavirus) Bill and planning assumptions were amended to take account of this change. The Bill subsequently received Royal Assent on 29 January and came fully into force on 30 January 2021.
- 3.7 Thus in late December 2020 and early January we were able to crystallise contingency plans to include the allocation of overtime to staff (as required) and recruit 6 temporary Clerical Assistants to assist with the preparations.
- 3.8 Recruitment of temporary Clerical Assistants is, at time of writing, nearing completion and additional lap-tops, scanners and system licences have been ordered.
- 3.9 To encourage postal vote applications to be made well in advance of the application deadline, and thereby even out the workloads, EROs across Scotland collectively arranged a series of television adverts advising electors of their voting options, which ran from 1 February until 16 February.

- 3.10 Other engagement activities include the establishment of a dedicated election web page on the Dunbartonshire and Argyll & Bute VJB website – see <https://www.saa.gov.uk/dab-vjb/spe/> - and some prominent signposting on the home page.
- 3.11 In January 2021 it was agreed that all Scottish EROs would issue each household with a 'Household Notification Letter' (HNL) which confirmed the current electors registered at the property and invited any change to be advised to the ERO. It also provided information on requesting an absent vote. This was issued on 8 February to align with the TV advertising and the creation of new web pages. Although the additional mail-out did not form part of the EROs' original resilience plans for the election, Scottish Government has confirmed that it will meet the print, and postage costs incurred quite separately from the funding referred to at 3.3 above.

4.0 Next Steps

- 4.1 The recruitment of 6 temporary Clerical Assistants will be concluded with the intention of them commencing work on 8 March 2020 for a period of 6 weeks. They will be trained in relevant processes to support the SPE preparations.
- 4.2 The issue of HNLs (see above), and the increase in queries and correspondence arising from them, required that we increase our staff presence within each office. The expected increase in postal vote applications in coming weeks will merely cement this in-office staffing requirement. It should be noted, however, to minimise the risk of staff infections/illness and to our operations, that preparations for the SPE will be carried out using a blended approach to home and office working. COVID-safe practices will be maintained within our offices at all times.
- 4.3 Such overtime as is required to timeously complete the preparations for the election is being applied.
- 4.4 Levels of postal vote applications and approvals will be reported to Scottish Government as required.
- 4.5 Exceptional expenditure on the election preparations will be reported in due course to both the Joint Board and the Scottish Government.
- 4.6 Should circumstances require it, the Joint Board's valuation/technical staff will be trained in electoral processes, including handling postal vote applications, and be deployed to the election preparations.
- 4.7 The ERO, along with the Joint Board's Management and Supervisory Teams, will remain alert to changes in circumstances brought about by public health guidance or otherwise, volumes of correspondence/applications and all other matters and revise our approach to the preparations as required.
- 4.8 To ensure continuation of statutory responsibility, the ERO and Depute ERO will avoid contact with each other wherever possible and adhere to public health guidance at all times.

Contd/

5.0 Issues and Risks

- 5.1 The volume of postal vote applications and other maintenance activities are complete unknowns at this stage and the reality of the election could be very different from the planned scenarios. In particular there is a risk that the various engagement activities of Government, EROs, political parties, and the Electoral Commission (EC) push application levels up towards the 66% levels of postal voter applications indicated in the EC's research (see above).
- 5.2 Experience tells us that there is a rush of registration and absent voter applications towards the deadline of every election and, despite the change to the cut-off for postal voter applications, extreme volumes of applications close to, or on, the cut-off dates represent very real risks to the election process.
- 5.3 Whilst every effort will be made to ensure that our workplaces and work practices minimise the risk of any COVID-19 outbreak amongst our staff, we cannot be sure that we will not be affected by infection, illness and the need to self-isolate from factors out with our control. It is therefore possible that groups of staff or key employees could become unavailable for work at critical times.
- 5.4 A Scottish Parliamentary Election Risk Register has been created and various mitigations have been effected. The Management Team will continue to update the Register and to mitigate as many risks as is possible.
- 5.5 Any further directions from the Convenor of the EMB will be adhered with.

6.0 Recommendations

It is recommended that the Joint Board notes:-

- (a) 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.
- (b) the resource and financial implications of the mitigation efforts and that the government funding received to support these efforts will be applied under the ERO's normal delegated powers.
- (c) that the exceptional costs will be fully reported to both the Joint Board and the Scottish Government in due course.
- (d) that, despite all the planning and preparation, there are some risks which are outwith the ERO's control and, thus, real residual risks remain in respect of both delivery and funding.

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DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Assessor & Electoral Registration Officer

Valuation Joint Board – 5 March 2021

Subject: Internal Audit Reports 2020/21

1.0 Purpose of Report

- 1.1 To report 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.
- 1.2 To seek Members' approval of the Actions contained in the above Internal Audit Reports.

2.0 Background

- 2.1 The Internal Audit process supports the Joint Board's Governance, improvement efforts and management planning. Internal Audit Services are provided by West Dunbartonshire Council.

3.0 Progress

- 3.1 An Audit Planning meeting was held on 18 September 2020 to consider the key issues facing the Assessor & ERO and potential areas for inclusion in this year's Intern Audit Plan were discussed.
- 3.2 It was agreed at that meeting that reviews of the ERO's implementation of Electoral Canvass Reforms and the preparations for the Scottish Parliamentary Election scheduled for May 2021 were suitable areas for review.
- 3.3 Subsequently, Terms of Reference for the audits were agreed as follows:-

Audit Subject	Overall Audit Objective
Electoral Canvass Reform Programme	To review the adequacy and effectiveness of the governance, risk management and controls surrounding the implementation of the Electoral Canvass Reform Programme.
Election Planning Process 2021 Scottish Parliamentary Election	To review the adequacy and effectiveness of planning which has been undertaken for the 2021 election, particularly in view of the significant challenges arising from the Covid-19 pandemic.

- 3.4 Audit Field work took place in the period October – December 2020 and reports on the two areas of work were produced in January 2021.
- 3.5 The review of the implementation of Electoral Canvass Reform reported a ‘Satisfactory’ opinion on the governance, risk management and controls over key risks and indicated a number of areas of good practice. Notwithstanding the above, a number of issues were identified for improvement action.
- 3.6 The Audit of the planning process for the 2021 Scottish Parliamentary Elections concluded that, although a number of unknowns in relation to the 2021 Election still existed at the time of the audit, VJB Management appeared to have taken adequate and appropriate actions in relation to their planning for the 2021 Election, to date.
- 3.7 The Audit Reports are attached at Appendices 1 and 2 for Members’ consideration.

4.0 Next Steps

- 4.1 The various actions identified in the Report on Canvass Reform will be included in the Management Team’s ‘Collated Audit Action Plan’ and their progress will be monitored at Management Team meetings.
- 4.2 Planning for the Scottish Parliamentary Election is ongoing with plans being implemented as required. More detail on this process is contained in a separate Report to the Joint Board.

5.0 Recommendations

5.1 Members are asked to:-

- (a) 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
- (b) Approve the Action Plan contained in the Report on Electoral Canvass Reforms

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Appendices

Appendix 1 – Internal Audit Report on the implementation of Electoral Canvass Reforms
Appendix 2 – Internal Audit Report on the preparations for the Scottish Parliamentary Election

ELECTORAL CANVASS REFORM PROGRAMME

JANUARY 2021

FINAL

Control Environment Opinion:

SATISFACTORY

In our opinion *isolated* areas of control weakness were identified which, whilst not systemic, put some service objectives at risk.

	RED	AMBER	GREEN
FINDINGS	0	0	4

Final Distribution

To: David Thomson, Electoral Registration Officer
Rosemary Nelson, Principal Admin Officer

1. EXECUTIVE SUMMARY

Introduction

This audit was conducted between October and December in accordance with the 2020/2021 Internal Audit Plan.

Background

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, 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 dependant on the canvassing route taken for that property.

Objectives

The objective of this audit was to 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.

Scope & Approach

The scope of the review covered all key processes and procedures for the Electoral Canvass Reform Programme as outlined in the Terms of Reference set out at Appendix 1.

The audit approach was planned to fall in line with the agreed Terms of Reference and included:

- Discussions with management and staff with the particular aim of identifying and agreeing risk areas.
- Examination and evaluation of appropriate documentation, including reports, procedures and system manuals.
- Audit testing, particularly walkthrough tests, which confirm that controls and procedures are being followed and highlight where controls are weak.

Summary Findings

A number of GREEN issues were identified which if implemented by management would enhance the control environment. These are set out in more detail at Section 2 of this report. (The audit Grading Criteria is provided in Appendix 2).

Conclusions

The overall control environment opinion for this audit review was Satisfactory. Areas of good practice were identified as follows:

- Management were knowledgeable about the new Canvass requirements and had completed detailed training covering these requirements. Comprehensive training notes were prepared for staff involved in the annual Canvass and training provided to all staff was recorded;
- Management engage with the system provider on a regular basis to provide system improvement suggestions and to progress obtaining more detailed management information.

Acknowledgements

The co-operation and assistance of all staff during the audit was greatly appreciated.

Andi Priestman
Chief Internal Auditor

Lucy Scott
Internal Auditor

2 DETAILED FINDINGS

	FINDING	RISK/IMPACT/RULE BREACH	AGREED ACTION	RESPONSIBILITY DUE DATE
GREEN	<p>1. <u>Route 2 Canvassing</u></p> <p>All properties which are assigned to Route 2 canvassing require a minimum of 3 contact attempts as part of the canvassing process if no response is received to the initial contact(s).</p> <p>For the first time in 2020 telephone canvassing was trialled. Where the telephone canvassing was unsuccessful due to an issue with the phone number (e.g. incorrect number/line was dead) then this cannot be treated as a valid canvassing attempt. As part of this trial 1,011 calls were attempted, of these 650 were noted as being unsuccessful and could not be treated as a valid contact attempt. A workaround was required on the EROS system to show that the three required contacts had still been made.</p> <p>In these circumstances the plan was for the Canvass form to be the first contact, the telephone call to be the second contact and the canvasser to be the third contact. As the canvasser delivers another copy of the canvass form to the properties they visit this is potentially a valid additional contact. If this is a valid additional contact where a telephone call has been unsuccessful the required three contacts would still have been made.</p>	<p>There is a risk that either insufficient contact attempts have been made to 650 properties where the telephone number used was incorrect or invalid or that additional time and expense is being incurred to provide an additional contact for the majority of route 2 properties who do not respond to the initial canvass form.</p>	<p>An evaluation of the contact methods and response rates in the route 2 process will be completed and lessons learned will inform future canvass plans.</p> <p>Management will:</p> <ul style="list-style-type: none"> • Continue to respond to consultations as and when required. • Assess new statistical reports supplied by Idox and give feedback. • Raise issue of identifying 'real' unsuccessful telephone contacts with EMS provider. • Analyse benefit of using telephone canvass for such a minimal amount of properties. 	<p>Electoral Registration Officer/Principal Admin Officer</p> <p>30 April 2021</p> <p>Principal Admin Officer</p> <p>30 June 2021</p>

FINDING	RISK/IMPACT/RULE BREACH	AGREED ACTION	RESPONSIBILITY DUE DATE
<p>If the Canvasser visit with the form is assessed as being two contacts the majority of Route 2 properties which did not respond to the initial canvassing contact(s) would receive four contacts. As at 18 November 14,335 of the 26,158 households canvassed via route 2 reached the final reminder stage, unsuccessful telephone attempts were made to 650 of these households.</p> <p>Management should determine whether the canvasser visit with the canvass form is assessed as being two contacts or one contact. If assessed as being one contact then insufficient contact attempts have been made to the 650 properties which had an invalid contact number. If this visit is being assessed as two contacts then approximately 14,000 households (14,335-650) which did not respond to the initial two contact attempts received four contacts rather than the required three contracts.</p>			

FINDING	RISK/IMPACT/RULE BREACH	AGREED ACTION	RESPONSIBILITY DUE DATE
<p>2. <u>Limited Evaluation of the Success of Route 1 Canvassing</u></p> <p>Approximately 115,000 properties were canvassed via Route 1. Properties were allocated to the Route 1 process where:</p> <ul style="list-style-type: none"> • All individuals within the properties were matched from the electoral register to either the DWP records, Council tax records or Education Department lists. • An individual had been added to the electoral register within 90 days before the matching process and a decision was therefore made to exclude them from the matching. • A property has no electors on the electoral register and was matched to the council tax empty properties list. <p>For the first time in 2020 these types of properties were sent a canvass letter (CCA). No response was required if the information contained in the CCA was correct.</p> <p>Over 8,000 responses to the CCA were received via the web page however no management information is currently available from EROS to determine the reason for these responses. Several hundred CCA responses were sent directly to VJB. A sample of 31 of these forms were reviewed. 10 of the responses highlighted additions or deletions to the names to be included at the property however it is not possible to determine whether these changes were due to changes subsequent to the matching process or the change required had not been identified as part of the matching process.</p>	<p>A significant number of responses to the Route 1 canvassing may indicate the matching process did not adequately assess which properties should be treated as Route 1. Although electors have the same opportunity as route 2 to make amendments if necessary there is no requirement for EROs to make further contact with route 1 properties there is therefore an increased risk that changes required may not be notified to the VJB.</p>	<p>An analysis of all route 1 returns will be completed if the EMS supplier can provide us with the information/reports that we would require.</p> <p>Manual analysis of paper responses for route 1 properties will be carried out to identify types of changes.</p> <p>Management will engage with the providers of the electronic returns service used on provision of better Management Information in the future.</p>	<p>Principal Admin Officer</p> <p>31 March 2021</p>

FINDING	RISK/IMPACT/RULE BREACH	AGREED ACTION	RESPONSIBILITY DUE DATE
<p>Responses have been received from approximately 7% of properties canvassed via Route 1 however at the date of our review it had not been possible to evaluate the reasons for these responses.</p> <p>Individuals on the electoral register are matched to the DWP and Council tax records. Provided all individuals within a household (as per the electoral register) match to the DWP or Council tax records the household is canvassed via Route 1. However where there are individuals on the DWP or Council tax records but these individuals are not on the electoral register no exception will be noted. This may lead to households being classed as Route 1 despite adults being registered to an address on the DWP/Council tax records who are not included on the electoral register.</p>			

	FINDING	RISK/IMPACT/RULE BREACH	AGREED ACTION	RESPONSIBILITY DUE DATE
GREEN	<p>3. <u>Evaluation of Route 2 Canvass Process</u></p> <p>An initial test was carried out in March 2020 by the Principal Admin Officer to estimate the number of properties allocated to be canvassed by Route 1 and Route 2. This initial test estimated approximately 43,000 properties would be canvassed via Route 2, as part of the actual Canvass approximately 26,000 properties were canvassed via Route 2. The March 2020 test included National matching but not local matching. KPIs should be developed to assist in determining whether the proportion of properties assigned to Route 2 is reasonable and in line with expectation.</p> <p>26,153 properties were canvassed via Route 2 as part of the 2020 Canvass. Of these 37% responded to the initial canvass form and a further 8% responded following the second contact attempt. There are no records available from prior years or for other VJBs to determine whether this response rate is reasonable.</p> <p>At the date of the audit no information was available from EROS to enable responses to the canvass to be evaluated. Evaluation of responses may provide opportunities to expand data matching in the future to reduce the number of properties requiring route 2 canvassing.</p>	<p>There is a risk that a low response rate will lead to required changes not being notified to the VJB for inclusion on the electoral register. Unsuccessful approaches to contact may result in time and resource not being utilised efficiently and effectively.</p>	<p>There will be a full review of the 2020 process including comparison with the processes,(including electronic canvassing) adopted by other EROs.</p> <p>As was the case with the previous canvass formats, performance in all areas of the canvass, including response rates, will be recorded and an evidence base will be built up. These will be used in evaluation and benchmarking exercises.</p>	<p>Principal Admin Officer</p> <p>31 July 2021</p>

	FINDING	RISK/IMPACT/RULE BREACH	AGREED ACTION	RESPONSIBILITY DUE DATE
GREEN	<p>4. <u>Updates to the Electoral Register</u></p> <p>A number of electors responded to the canvass letters advising that changes should be made to some or all of the electors details regarding the absent voting status or their inclusion within the open register.</p> <p>Where these changes are requested VJB should send out the relevant form to the elector to confirm the changes. In the sample of scanned responses to CCA letters it was identified that an update had been made on the EROS system without the appropriate form having been completed by the elector.</p>	<p>Changes may be made to electors details with no evidence of the agreement of that individual.</p>	<p>Staff to be reminded of the steps required and requirements to be made explicit in staff manuals/guidance.</p>	<p>Principal Admin Officer</p> <p>31 December 2020</p>

Terms of Reference

Overall Audit Objective

To review the adequacy and effectiveness of the governance, risk management and controls surrounding the implementation of the Electoral Canvass Reform Programme which mitigate the key risks detailed below.

Risks

- 1 Adequate arrangements are not in place to ensure that canvassing is completed in an efficient way and data matching is complete and appropriate.
- 2 Adequate arrangements are not in place to ensure that sufficient staffing is available to complete the Canvass programme in a timely manner and that staff are appropriately trained in the new requirements.
- 3 Adequate procedural and systems documentation does not exist to cover all processes or is not appropriately maintained.

Internal Audit Report Findings – Risk/Impact Grading Criteria

<p>Report Grading & Criteria</p> <p>Business Risk/Impact (Actual or Potential)</p>	<p>GREEN</p> <ul style="list-style-type: none"> • Process improvements/efficiencies may be actioned if it is cost-effective or at management’s discretion – in consultation with IA. • To be managed by the appropriate service manager. • Low risk - can be prioritised to fit in with wider business activities and priorities (normally start within 6 months of audit) • Will not be reported in any Committee papers. 	<p>AMBER</p> <ul style="list-style-type: none"> • Mandatory - corrective action must be taken (some exceptions agreed by IA) • To be overseen to completion by Head of Service. • Remedial action to address an amber issue should start within a “<i>reasonable</i>” timescale (normally within 3 months of audit) • Will be reported in Audit Committee papers. 	<p>RED</p> <ul style="list-style-type: none"> • Mandatory – immediate corrective action must be taken. • To be overseen to completion by a member of the Corporate Mgmt Team. • Remedial action to address a red issue should start <i>immediately</i>. • Will be reported in Audit Committee papers.
<p>Financial</p> <p><i>Actual or potential loss which will impact either the Income & Expenditure Account or Balance Sheet within any twelve-month period (i.e. loss of profit or loss of asset)</i></p>	<ul style="list-style-type: none"> • Process improvement identified which will enhance operational efficiency. • Non-material control weakness. 	<ul style="list-style-type: none"> • Material impact at Service level. 	<ul style="list-style-type: none"> • Material impact at Corporate Level.
<p>Reputation</p> <p><i>Actual or potential impact to the reputation of the Council in the external environment. This includes the views held by the regulator.</i></p>	<ul style="list-style-type: none"> • Isolated, non-systemic, or restricted scope events that may have a limited impact on our standing with any of our business partners/stakeholders. 	<ul style="list-style-type: none"> • Events that may tarnish our reputation with a specific customer, group or third parties. • Moderate impact on our standing with our key partners/stakeholders. 	<ul style="list-style-type: none"> • Strong likelihood of or actual adverse comment in the national media. • Significant impact on our standing with any of our key partners/stakeholders
<p>Legal & Regulatory</p> <p><i>Actual or potential impact arising from operational/management failure that leads to a failure to comply with regulation or legislation.</i></p>	<ul style="list-style-type: none"> • Isolated, non-systemic, or limited scope events which statutory body would not consider the need for additional supervision activity. 	<ul style="list-style-type: none"> • Events that may lead statutory body to consider increasing level of supervision activity; and damaging the ongoing relationship. 	<ul style="list-style-type: none"> • Events/breaches resulting in the strong likelihood of increased levels of supervision from a statutory body.
<p>Operational</p> <p><i>Actual or potential impact arising from any operational/management failure that leads to an inability to maintain a quality service to any of the Council's stakeholders (staff, service users, customers, suppliers, regulators etc)</i></p>	<p>Impact upon the delivery of a Service area’s plan/objectives, such as:</p> <ul style="list-style-type: none"> • Affecting a small number of stakeholders. • Small (non-systemic) errors, omissions or delays in operational plans, processes, projects or systems. • Non-material failure at Service level. 	<p>Impact upon the delivery of a Service area’s plan/objectives, such as:</p> <ul style="list-style-type: none"> • Affecting a moderate number of stakeholders. • Non-material systemic errors, omissions or delays in operational plans, processes, projects or systems. • Material Control failure impacting at Service level. 	<p>Impact upon the delivery of the Council’s Corporate objectives:</p> <ul style="list-style-type: none"> • Affecting a significant number of stakeholders. • Material systemic errors, omissions or delays in strategic or operational plans, processes, projects or systems. • Material control failure impacting at Corporate level.
<p>Timescale for start of agreed action</p>	<p>Discretionary (6 months)</p>	<p>Reasonable (3 months)</p>	<p>Immediate</p>

Internal Audit Report – Overall Environment Opinion

<p>Strong</p>	<p>In our opinion there is a sound system of internal controls designed to ensure that the service is able to achieve its objectives.</p>
<p>Satisfactory</p>	<p>In our opinion isolated areas of control weakness were identified which, whilst not systemic, put some service objectives at risk.</p>
<p>Requires improvement</p>	<p>In our opinion systemic and/or material control weaknesses were identified such that some service objectives are put at significant risk.</p>
<p>Unsatisfactory</p>	<p>In our opinion the control environment was considered inadequate to ensure that the service is able to achieve its objectives.</p>



**Dunbartonshire and Argyll & Bute Valuation Joint Board
Internal Audit Report (Ref S017.21)
Planning for 2021 Scottish Parliament Election
January 2021**

**DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD
INTERNAL AUDIT REVIEW
PLANNING FOR 2021 SCOTTISH PARLIAMENT ELECTION**

1 BACKGROUND

- 1.1 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.
- 1.2 As part of the 20/21 Annual Audit Plan we carried out a review of the VJB planning process for the 2021 Scottish Parliament election.

2 SCOPE AND AUDIT APPROACH

- 2.1 The audit objective was to review the adequacy and effectiveness of planning for the 2021 election as outlined in the Terms of Reference set out at Appendix 1.
- 2.2 The audit approach was planned to fall in line with the agreed Terms of Reference and included:
- Discussions with management to understand planning undertaken to date and to identify key risks in relation to the election;
 - Examination and evaluation of scenario plans detailing how challenges may be addressed; and
 - Review of contingency plans and documented risks in relation to the 2021 Election.

3 SUMMARY OF MAIN FINDINGS

- 3.1 The VJB have received confirmation of the minimum funding which they will receive from the Scottish Government to cover the additional costs incurred as a result of anticipated substantial increases in absent voting applications. The projected costs within the scenario plans calculated to date appear to be met by this funding.
- 3.2 It is anticipated that temporary staff will require to be recruited to help the VJB process the projected volume of absent vote applications. The Electoral Registration Officer is currently assessing how best these staff can be recruited.
- 3.3 There are still a significant number of unknowns which will impact the potential costs and workload of the VJB in meeting their requirements in relation to the 2021 election. These unknowns include a final confirmation of the election timetable and clarification around engagement activities by interested parties.

These are set out in more detail in Section 4 of this report.

4 DETAILED FINDINGS AND RECOMMENDATIONS

- 4.1 The scenario plans outlining the potential increase in absent voting applications and detailing how these could be dealt with were reviewed for reasonableness. A variety of scenarios have been anticipated and for each scenario an assessment was made of how the volume of absent vote applications could be processed through the use of current staff, overtime and the recruitment of temporary staff. The assumptions made in this planning were discussed with the ERO and appear to be reasonable.
- 4.2 Contingency plans were discussed with the ERO. Although the contingency plans have not been formally documented it is clear, through discussion, that the ERO has considered what actions could be taken in the event of a range of issues occurring, for example, where absent voting applications surge in a particular period or where there are issues with illness within the team.

4 DETAILED FINDINGS AND RECOMMENDATIONS (CONTINUED)

- 4.3 The ERO has commenced discussions with Human Resources around the recruitment of additional temporary staff to assist with the anticipated increased workload. These plans are at an early stage and the ERO is working to reach agreement with Human Resources on the best way to facilitate this recruitment. The recruitment of temporary employees to assist with absent voting has not previously been required with VJB.
- 4.4 A 2021 election risk register has been prepared. This risk register was reviewed and Internal Audit consider it to be a comprehensive document which identifies key risks.
- 4.5 In addition to the anticipated increase in absent voting applications there may be an increase in the number of proxy vote applications. The ERO has considered this and does not believe that there will be issues to the VJB in terms of the volume or timescale of the number of proxy vote applications. It is likely there will be spare capacity within the team to deal with proxy vote applications in the period between the cut off for processing of absent voting applications and the election date. No specific scenario plans or additional costing estimates have been made in relation to potential increases in proxy vote applications as this is considered low risk.
- 4.6 Legislation confirming the election timetable is due to be passed by the Scottish Parliament in early January 2021. It is anticipated that this legislation will allow the VJB an additional 10 days to process absent vote applications after the cut off date. These additional 10 days will be critical in allowing the VJB to deal with any late surge in applications received.

5 CONCLUSIONS

- 5.1 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.

**Lucy Scott
Internal Auditor**

December 2020

Appendix 1

Terms of Reference

Introduction

The Covid-19 pandemic is likely to present significant challenges to the VJB in relation to statutory processes surrounding the 2021 Scottish Parliamentary election.

Overall Audit Objective

To review the adequacy and effectiveness of planning which has been undertaken for the 2021 election.

Risks

- 1 Adequate planning has not been undertaken to identify and address challenges which may be faced in maintaining the register of electors and complying with the absent voting requirements as a result of Covid-19.
- 2 Appropriate contingency plans to deal with potential challenges have not been developed and assessed.
- 3 Risks relating to the 2021 Election have not been adequately identified, documented and assessed and/or there is a lack of adequate mitigation.

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Assessor & Electoral Registration Officer

Valuation Joint Board – 5 March 2021

Subject: Code of Good Governance**1.0 Purpose**

- 1.1 To report on the completion of the Joint Board's annual Local Code of Good Governance self-assessment for 2020.
- 1.2 To seek Joint Board Members' approval of the Action Plan arising from the self-assessment.
- 1.3 To advise Members of the progress made in completing or progressing a number of actions contained in the Plan.

2.0 Background

- 2.1 The "Delivering Good Governance in Local Government: Framework" (CIPFA/Solace, 2016) has applied to annual governance statements prepared since the financial year 2016/17.
- 2.2 To support annual governance statements, a self-assessment of the Joint Board's compliance with best practice in Good Governance, as contained within the above framework, is completed annually.

3.0 Current Position

- 3.1 A self-assessment was carried out in autumn 2020 with a number of areas for improvement being identified for action.
- 3.2 An Action Plan for 2020/21 was drafted and is attached (Appendix 1) for Member's consideration.
- 3.3 A number of the Actions identified in the Plan have been completed, including:-
 - (a) the drafting of a Public Interest Disclosure Policy (to replace the existing Confidential (Whistleblowing) Reporting Policy),
 - (b) the drafting of a revised Complaints Policy and Procedure in line with the Ombudsman's revised Model Complaints Handling Procedure,
 - (c) the implementation of processes to manage Civil Penalties,
 - (d) expansion of the number and range of valuations that are available for display at the SAA web portal,
 - (e) consideration of COVID issues included in the Long Term Financial Strategy,
 - (f) the preparation of a revised Workforce Plan.

A number of these outcomes are presented to the Board (separately) for approval at today's meeting

3.4 Several other actions are either ongoing, planned or have become business as usual.

4.0 Next Steps

4.1 The responsible parties identified within in the Action Plan will effect the remaining improvement actions as appropriate and the Action Plan will be reviewed for progress at regular Management Team Meetings.

4.2 The annual completion of a self-assessment against the CIPFA framework will be used to inform and support the Annual Governance Statement and help evidence the Joint Board's governance arrangements to Auditors as required.

4.3 A self-assessment will be carried out in autumn 2021, and annually, to ensure that Governance arrangements continue to comply with best practice and CIPFA Guidance.

5.0 Recommendations

5.1 Members are asked to:-

(a) Note the completion of the 2020 self-assessment of the Joint Board's compliance with best practice in Good Governance.

(b) Approve the 2020/21 Good Governance Action Plan.

(c) Note that a number of the actions contained within the Plan have been completed.

Person to contact:

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Appendix 1: Good Governance Action Plan 2020/21

**DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD
CODE OF CORPORATE GOVERNANCE SELF ASSESSMENT ACTION PLAN**

Name	David Thomson	Designation	Assessor & Electoral Registration Officer
Date	9 November 2020	Year	2020/21
Date	9 November 2020	Version	V1.0 MT approved

The Action list contains:-

1. Actions relating to improvement actions identified during the 2020 self-assessment
2. Actions outstanding from previous Action Plans.
3. Actions with an ongoing relevance (e.g. annual reviews and future commitments)

Framework Reference	Areas requiring Improvement	Responsibility	Target Date for Delivery	Progress/Additional Comments
Principle 1: Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law				
1.1	Consider specific induction training for VJB members	Joint Board	June 2022* *Date may be subject to change.	Members agreed that a briefing session on the functions of the Assessor and ERO should be provided to members at the formation of each new Joint Board. Action retained as reminder for when new Board is formed.
1.4	Consider Confidential (Whistleblowing) Reporting Policy for review	Assessor	March 2021	
1.4	Complaints Policy and Procedure to be updated to reflect Ombudsman's updated MCHP	Depute	March 2021	
3.3	Implement Civil Penalties procedures as provided for in Non-Domestic Rating (Scotland) Act 2020	Assessor	December 2020	Early planning has commenced in partnership with WDC. CP planning ongoing March 2020 – DT has jointly approved the specification for Agresso system development and development is nearing completion. Delivery delayed by COVID. Secondary legislation re appeals process for CPs has been delayed, thus preventing the implementation of the new regime, as planned, in April.
Principle 2: Ensuring openness and comprehensive stakeholder engagement				
1.1	Implement enhanced stats for SAA Annual Report	Assessor & Depute	April 2021	Specification defined by SAA Governance Committee. RN aware of changes that require to be reported at end of 2020/21 financial year.
1.2	Expansion of the number of Valuations that are available at SAA Web portal to include Public	Depute Assessor/	April 2021	Revised internal valuation system for bulk categories at testing Nov 2019 – basis for roll-out to new categories

	Buildings, Shootings, Self-Catering and Advertising subjects	NDR Reform Project Team		Population of Contractors basis valuations - Complete August 2020. Note slippage in SAA portal project and delays with DTF. DTF now approved/finalised. Specification has been provided to Connect and development has commenced with a further revised go-live date of December 2020
3.6	Review of archiving arrangements for Board papers/minutes	Depute Assessor	TBC	Dependency on WDC Archivist resource/priorities
Principle 3: Defining outcomes in terms of sustainable economic, social, and environmental benefits				
2.2	Ensure annual review of Long-term (10-year) Financial Strategy considers effects of COVID	Treasurer/Assessor	March 2021	
2.2 (See also Principle 4, 2.7)	Plan in detail for NDR Reforms, including 3-yearly revaluation cycles, taking account of resources which will be required to comply with new statutory duties and demands of Barclay review.	Assessor Management Team	Varying timetables Ongoing	<u>NDR Reform</u> SAA Project Manager in place and Project Plan developed. Internal Project Team established. High level Project Plan and Risk Register in place. Recruitment for Trainee Valuers nearing completion. Work has commenced on expansion of Valuations available at SAA portal. Funds allocated to data migration for extended portal valuations. Agreed on proposed general approach to civil penalties. All ongoing October 2020 <u>General</u> Revise and update Service Calendar as required with regard to ER Reform, NDR Reform and any changed timescales arising from pandemic.
Principle 4: Determining the interventions necessary to optimise the achievement of the intended outcomes				
1.1	Present funding scenarios/options to Finance Working Group prior to drafting 2021/22 and subsequent Budget estimates	Assessor & ERO	December 2020	It is not clear if the Working Group will convene ahead of the budget setting meeting this year but the working presumption is that some liaison with finance officers of the constituent councils will be required as a minimum.
2.4	Retain flexible approach to:- (a) 2020 door-to-door canvass (b) Planning for SPE, and (c) 2022/23 Reval and NDR Reform	ERO ERO Assessor	October 2020 To May 2021 Various dates	This requirement for flexibility will be about a state of mind and preparedness to change tack, rather than any specific actions.
2.5	Implement requirements of new EC Performance Framework/ Standards	ERO/PAO	From October 2020	Already under consideration
2.6	Provide training in the use of Progress Results	Management Team	December 2020	Likely to be delivered through in-house skills transfer. Date amended due to COVID office closures and may be further delayed by ongoing outbreak and related restrictions

2.7	Finalise plans and secure funding for 2021 SPE	ERO	TBC	Plans will be under constant review and will be dependent on the statutory timetable, funding from SG and other external factors.
3.1	Review resource requirement and funding position if postponement of 2022 Revaluation is confirmed	Assessor	December 2020	The timing of the Revaluation, once confirmed, and any funding available from SG will have significant effects on various planned actions.
3.2	Consider direct and indirect financial effects of Covid outbreak during 2021/22 budget setting process (including Long Term Financial Strategy)	Assessor	December 2020 - March 2021	
Principle 5: Developing the entity's capacity, including the capability of its leadership and the individuals within it				
1.4	Revise Workforce Plan – to include review of NDR Reform and Revaluation timetables, if required	Assessor & ERO	Prior to March 2021	To take account of internal changes (known and unknown), Reval timetable, external funding etc.
2.7	Implement new Performance and Development Process (though this may be affected by home working)	Management Team	TBC	To be considered at October 2020 Management Team meeting
Principle 6: Managing risks and performance through robust internal control and strong public financial management				
2.1	Implement any requirements of new EC Performance Standards and update Reporting Framework	ERO/PAO	Variable	
2.3	Ensure good attendance of Members at Joint Board meetings in line with External Audit recommendation	Assessor & ERO/ Clerk	Ongoing	A letter urging improved attendance has been sent to each Council by the Clerk to the VJB
3.3	Ensure that newly recruited staff complete sign-up to Code of Conduct	All Line managers	Ongoing	
4.1	Ensure that ongoing requirements of the GDPR are met, including rolling requirement for training	Assessor & ERO/ Depute Assessor & ERO	Ongoing	Compliance requires constant awareness and review. See Audit Action List for update to Data Asset Register and Retention of Documents. Revised version of Business Classification & RoD approved at MTM May 2019 and revised version of DAR presented to MTM in October 2019 for noting.
	Implement Data Sharing/Processor Agreements where necessary	Assessor & ERO	Ongoing	Several DSAs already exist for various areas of function Ongoing with a list of existing and required DSAs drafted. Draft revised DSAs sent to all 3 Education Depts, June 2019. Positive responses from ABC in Nov Dec 2019. EDC made contact in July 2020 and are currently reviewing revised version of DSA – no further progress by October 2020. New DSAs sent to CT departments in summer 2019. Agreement reached with WDC for CT. Revised DPA in place with print & mail contractor April 2020. DSA with Scottish Prison Service in place May 2020

	Implement Records Management Plans Improvement Actions	Depute Assessor & ERO	Ongoing	See separate Action Plan. Progress Update Review Report received and progress noted. Actions retained as elements of the plan remain outstanding. Migration of various drives to new structured/shared drive ongoing at October 2019 with shut-down of some drives planned at point of server migration.
5.1	Ensure that 2021/22 and subsequent budgets take account of both the current budget gap and the future requirements of NDR reform	Assessor & ERO/ Finance Working Group/ Treasurer	March 2021	
Principle 7: Implementing good practices in transparency, reporting, and audit to deliver effective accountability				
1.2	Improve transparency of NDR system in line with Barclay Review recommendations.	Assessor	Ongoing	See separate Scottish Assessors Association 'Barclay Review' Action Plan, Issues Log and revised Consultation Framework. In-house work on expansion of Valuations available at SAA portal has made good progress. Specification of 'Rental Base Indicator' tool reverted to Portal Management Committee September 2020. BGA marker required for April 2021.

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Depute Assessor & Electoral Registration Officer

Valuation Joint Board – 5 March 2021

Subject: Complaints Handling Procedure**1.0 Purpose**

- 1.1 To seek the Joint Board's approval of a revised Complaints Handling Procedure.

2.0 Background

- 2.1 In November 2012 the Joint Board approved a Customer Comments and Complaints Procedure. This procedure was based on a Local Authority Model Complaints Handling Procedure (MCHP) developed by the Scottish Public Services Ombudsman and fulfilled the requirement under the Public Services Reform (Scotland) Act 2010 to have a complaints handling procedure which complied with any Statement of Complaints Handling which is developed by the Scottish Public Services Ombudsman (SPSO).
- 2.2 During 2018/19 the SPSO conducted a review of the MCHP to establish its effectiveness and usability and on 31 January 2020, under section 16B(5) of the Scottish Public Services Ombudsman Act 2002, published updated MCHPs for a number of public service sectors with a requirement for public sector organisations to implement the changes by April 2021.

3.0 Progress

- 3.1 The revised MCHP for Local Authorities consists of five Parts. These five parts are found in Appendices 1-5 of this report and cover:
- Part 1 - Overview and Structure,
 - Part 2 - When to use the procedure,
 - Part 3 - The complaints handling process,
 - Part 4 - Governance of the procedure, and
 - Part 5 - Customer facing guide.
- 3.2 Each of the five parts has been amended to reflect the services provided by the Valuation Joint Board and its structure while maintaining the key aims of the MCHP including the definition of a complaint, the number of stages, the timescales at each stage and the requirements to record, report and publicise complaint information.

4.0 Next Steps

- 4.1 Following approval of the revised Complaints Handling Procedure, staff will be trained in its use.
- 4.2 The Joint Board's Management Team will continue monitor and review complaints received for the purposes of service improvement and organisational learning.

5.0 Recommendations

It is recommended that the Valuation Joint Board approves the revised Complaints Handling Procedure (Appendices 1-5), for implementation with effect from 1st April 2021

Person to contact:
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Dunbartonshire and Argyll & Bute Valuation Joint Board

Complaints Handling Procedure

Part 1:

Introduction and overview

<i>Version</i>	<i>Description</i>	<i>Date</i>
0.1	Draft for MTM approval	15/1/2021
1.0	For VJB Meeting 5/3/2021	11/2/2021

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Foreword

Our Complaints Handling Procedure reflects Dunbartonshire and Argyll & Bute Valuation Joint Board's (DABVJB / The Board) commitment to valuing complaints. It seeks to resolve customer dissatisfaction as close as possible to the point of service delivery and to conduct thorough, impartial and fair investigations of customer complaints so that, where appropriate, we can make evidence-based decisions on the facts of the case.

The basis of this procedure is a Model Procedure which was developed by local government complaints handling experts working closely with the Scottish Public Services Ombudsman (SPSO).

All staff across DABVJB must cover this procedure as part of their induction and must be given refresher training, as required, to ensure they are confident in identifying complaints, empowered to resolve simple complaints on the spot, and familiar with how to apply this procedure (including recording complaints).

Complaints give us valuable information we can use to improve service provision and customer satisfaction. Our Complaints Handling Procedure will enable us to address a customer's dissatisfaction and may help us prevent the same problem from happening again. For our staff, complaints provide a first-hand account of the customers' views and experience, and can highlight problems we may otherwise miss. Handled well, complaints can give our customers a form of redress when things go wrong, and can also help us continuously improve our services.

Handling complaints close to the point of service delivery means we can deal with them locally and quickly, so they are less likely to escalate to the next stage of the procedure. Complaints that we do not handle swiftly can greatly add to our workload and are more costly to administer.

The Complaints Handling Procedure will help us provide better services, improve relationships with our customers and enhance public perception of DABVJB. It will help us keep the user at the heart of the process, while enabling us to better understand how to improve our services by learning from complaints.

David C Thomson

Assessor & ERO

Structure of the Complaints Handling Procedure

1. This Complaints Handling Procedure (CHP) explains to staff how to handle complaints. The CHP consists of:
 - Overview and structure (part 1) – this document
 - When to use the procedure (**part 2**) – guidance on identifying what is and what is not a complaint, handling complex or unusual complaint circumstances, the interaction of complaints and other processes, and what to do if the CHP does not apply
 - The complaints handling process (**part 3**) – guidance on handling a complaint through stages 1 and 2, and dealing with post-closure contact
 - Governance of the procedure (**part 4**) – staff roles and responsibilities and guidance on recording, reporting, publicising and learning from complaints
 - The customer-facing CHP (**part 5**) – information for customers on how we handle complaints
2. When using the CHP, please also refer to the ‘SPSO Statement of Complaints Handling Principles’ and good practice guidance on complaints handling from the SPSO. www.spsso.org.uk

Overview of the CHP

3. Anyone can make a complaint, either verbally or in writing, including face-to-face, by phone, letter or email.
4. We will try to resolve complaints to the satisfaction of the customer wherever this is possible. Where this isn't possible, we will give the customer a clear response to each of their points of complaint. We will always try to respond as quickly as we can (and on the spot where possible).
5. Our complaints procedure has two stages. We expect the majority of complaints will be handled at stage 1. If the customer remains dissatisfied after stage 1, they can request that we look at it again, at stage 2. If the complaint is complex enough to require an investigation, we will put the complaint into stage 2 straight away and skip stage 1.

Stage 1: Frontline response	Stage 2: Investigation	Independent external review (SPSO or other)
<p>For issues that are straightforward and simple, requiring little or no investigation</p> <p>'On-the-spot' apology, explanation, or other action to put the matter right</p> <p>Complaint resolved or a response provided in five working days or less (unless there are exceptional circumstances)</p> <p>Complaints addressed by any member of staff, or alternatively referred to the appropriate point for frontline response</p> <p>Response normally face-to-face or by telephone (though sometimes we will need to put the decision in writing)</p> <p>We will tell the customer how to escalate their complaint to stage 2</p>	<p>Where the customer is not satisfied with the frontline response, or refuses to engage at the frontline, or where the complaint is complex, serious or 'high-risk'</p> <p>Complaint acknowledged within three working days</p> <p>We will contact the customer to clarify the points of complaint and outcome sought (where these are already clear, we will confirm them in the acknowledgement)</p> <p>Complaint resolved or a definitive response provided within 20 working days following a thorough investigation of the points raised</p>	<p>Where the customer is not satisfied with the stage 2 response from the service provider</p> <p>The SPSO will assess whether there is evidence of service failure or maladministration not identified by the service provider</p> <p>Some complaints may also have an alternative route for independent external review</p>

6. For detailed guidance on the process, see **Part 3: The complaints handling process**.

Expected behaviours

7. We expect all staff to behave in a professional manner and treat customers with courtesy, respect and dignity. We also ask customers bringing a complaint to treat our staff with respect. We ask customers to engage actively with the complaint handling process by:
 - telling us their key issues of concern and organising any supporting information they want to give us (we understand that some people will require support to do this)
 - working with us to agree the key points of complaint when an investigation is required; and
 - responding to reasonable requests for information.
8. We have a policy in place for when these standards are not met which is our Unacceptable Actions Policy.
9. We recognise that people may act out of character in times of trouble or distress. Sometimes a health condition or a disability can affect how a person expresses themselves. The circumstances leading to a complaint may also result in the customer acting in an unacceptable way.
10. Customers who have a history of challenging or inappropriate actions, or have difficulty expressing themselves, may still have a legitimate grievance, and we will treat all complaints seriously. However, we also recognise that the actions of some customers may result in unreasonable demands on time and resources or unacceptable behaviour towards our staff. We will, therefore, apply our policies and procedures to protect staff from unacceptable actions such as unreasonable persistence, threats or offensive behaviour from customers. Where we decide to restrict access to a customer under the terms of our policy, we have a procedure in place to communicate that decision, notify the customer of their right of appeal, and review any decision to restrict contact with us.
11. If we decide to restrict a customer's contact, we will be careful to follow the process set out in our policy and to minimise any restrictions on the customer's access to the complaints process. We will normally continue investigating a complaint even where contact restrictions are in place (for example, limiting communication to letter or to a named staff member). In some cases, it may be possible to continue investigating the complaint without contact from the customer. Our policy allows us in limited circumstances to restrict access to the complaint process entirely. This would be as a last resort, should be as limited as possible (for a limited time, or about a limited set of subjects) and requires manager approval. Where access to the complaint process is restricted, we must signpost the customer to the SPSO (see **Part 3: Signposting to the SPSO**).
12. The SPSO has [guidance on promoting positive behaviour and managing unacceptable actions](#).

Maintaining confidentiality and data protection

13. Confidentiality is important in complaints handling. This includes maintaining the customer's confidentiality and confidentiality in relation to information about staff members, contractors or any third parties involved in the complaint.
14. This should not prevent us from being open and transparent, as far as possible, in how we handle complaints. This includes sharing as much information with the complainant (and, where appropriate, any affected staff members) as we can. When sharing information, we should be clear about why the information is being shared and our expectations on how the recipient will use the information.
15. We must always bear in mind legal requirements, for example data protection legislation, as well as internal policies on confidentiality and the use of customer information. Advice on this aspect can be sought from the Assessor / Depute Assessor or for Data Protection matters from the Data Protection Officer.
16. An example of where the response to a complaint may be limited by confidentiality is where a complaint has been raised against a staff member and has been upheld – we will advise the customer that their complaint is upheld, but would not share specific details affecting staff members, particularly where disciplinary action is taken.



*Dunbartonshire and Argyll & Bute
Valuation Joint Board*

Dunbartonshire and Argyll & Bute Valuation Joint Board Complaints Handling Procedure

Part 2:

When to use this procedure

<i>Version</i>	<i>Description</i>	<i>Date</i>
0.1	Draft for MTM Approval	15/1/2021
1.0	For VJB Meeting 5/3/2021	11/2/2021

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What is a complaint?

1. Dunbartonshire and Argyll & Bute Valuation Joint Board's (DABVJB) definition of a complaint is: 'an expression of dissatisfaction by one or more members of the public about the Joint Board's action or lack of action, or about the standard of service provided by or on behalf of the Joint Board.'
2. For clarity, where an employee also receives a service from DABVJB as a member of the public, they may complain about that service.
3. Details of our Service Mission and Vision can be found at www.saa.gov.uk/dab-vjb/service-mission-vision
4. A complaint may relate to the following, but is not restricted to this list:
 - failure or refusal to provide a service
 - inadequate quality or standard of service, or an unreasonable delay in providing a service
 - dissatisfaction with one of our policies or its impact on the individual
 - failure to properly apply law, procedure or guidance when delivering services (**except** where there is a statutory procedure for challenging that decision)
 - failure to follow the appropriate administrative process
 - conduct, treatment by or attitude of a member of staff or contractor (**except** where there are arrangements in place for the contractor to handle the complaint themselves: see **Complaints about contracted services**); or
 - disagreement with a decision, (**except** where there is a statutory procedure for challenging that decision).
5. **Appendix 1** provides a range of examples of complaints we may receive, and how these may be handled.
6. A complaint **is not**:
 - a routine first-time request for a service (see **Complaints and service requests**)
 - a request for compensation only (see **Complaints and compensation claims**)
 - issues that are in court or have already been heard by a court or a tribunal (see **Complaints and legal action**)
 - disagreement with a decision where there is a statutory procedure for challenging that decision (such as for freedom of information and subject access requests), or an established appeals process – such as council tax, non-domestic rating and the electoral register.
 - Formal complaints concerning valuations under the Valuation Acts
 - Objections to inclusions in the Electoral Register
 - a request for information under the Data Protection or Freedom of Information (Scotland) Acts
 - a grievance by a staff member or a grievance relating to employment or staff recruitment
 - a concern raised internally by a member of staff (which was not about a service they received, such as a whistleblowing concern)

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- an attempt to reopen a previously concluded complaint or to have a complaint reconsidered where we have already given our final decision
 - abuse or unsubstantiated allegations about our organisation or staff where such actions would be covered by our Unacceptable Actions Policy or
 - a concern about the actions or service of a different organisation, where we have no involvement in the issue (**except** where the other organisation is delivering services on our behalf: see **Complaints about contracted services**).
7. We will not treat these issues as complaints, and will instead direct customers to use the appropriate procedures. Some situations can involve a combination of issues, where some are complaints and others are not, and each situation should be assessed on a case-by-case basis.
 8. If a matter is not a complaint, or not suitable to be handled under the CHP, we will explain this to the customer, and tell them what (if any) action we will take, and why. See **What if the CHP does not apply**.
 9. **Appendix 2** gives examples of more complex complaints. The section on **Complaints relevant to other agencies** provides information about some of the other agencies that may be able to assist customers if their complaint is not appropriate for this CHP.

Who can make a complaint?

10. Anyone who receives, requests, or is affected by our services can make a complaint. This is not restricted to 'service users' and their relatives or representatives, but may also include people who come into contact with or are affected by these services. In this procedure these people are termed 'customers', regardless of whether they are or were using a service.
11. We also accept complaints from the representative of a person who is dissatisfied with our service. See **Complaints by (or about) a third party**.

Supporting the customer

12. All members of the community have the right to equal access to our complaints procedure. It is important to recognise the barriers that some customers may face complaining. These may be physical, sensory, communication or language barriers, but can also include their anxieties and concerns. Customers may need support to overcome these barriers.
13. We have legal duties to make our complaints service accessible under equalities and mental health legislation. For example:
 - the Equality Act 2010 – this gives people with a protected characteristic the right to reasonable adjustments to access our services (such as large print or BSL translations of information); and
 - the Mental Health (Care and Treatment) (Scotland) Act 2003 – this gives anyone with a 'mental disorder' (including mental health issues, learning difficulties, dementia and autism) a right to access independent advocacy. This must be delivered by independent organisations that only provide advocacy. They help people to know and understand their rights, make informed decisions and have a voice.

Examples of how we will meet our legal duties are:

 - Training for all staff in Equalities
 - Publications made on paper can generally also be made available, on request, in different languages, in Braille and similar mediums
14. In addition to our legal duties, we will seek to ensure that we support vulnerable groups in accessing our complaints procedure. Actions that we may take include:
 - helping customers access independent support or advocacy to help them understand their rights and communicate their complaints (for example, through the Scottish Independent Advocacy Alliance or Citizen's Advice Scotland); and
 - providing a neutral point of contact for complaints (where the relationship between customers and frontline staff is significant and ongoing).
15. These lists are not exhaustive, and we must always take into account our commitment and responsibilities to equality and accessibility.

How complaints may be made

16. Complaints may be made verbally or in writing, including face-to-face, by phone, letter, email or online form.
17. Where a complaint is made **verbally**, we will make a record of the key points of complaint raised. Where it is clear that a complex complaint will be immediately considered at stage 2 (investigation), it may be helpful to complete a complaint form with the customer's input to ensure full details of the complaint are documented. However, there is no requirement for the person to complete a complaint form, and it is important that the completion of a complaint form does not present a barrier to people complaining.
18. Complaint issues may also be raised on **digital platforms** (including **social media**).
19. Where a complaint issue is raised via a digital channel managed and controlled by the Board (for example an official twitter address or facebook page), we will explain that we do not take complaints on social media, but we will tell the person how they can complain.
20. We may also become aware that an issue has been raised via a digital channel not controlled or managed by us (for example a youtube video or post on a private facebook group). In such cases we **may** respond, where we consider it appropriate, by telling the person how they can complain.
21. We must always be mindful of our data protection obligations when responding to issues online or in a public forum. See [Part 1: Maintaining confidentiality and data protection](#).

Time limit for making complaints

22. The customer must raise their complaint within six months of when they first knew of the problem, unless there are special circumstances for considering complaints beyond this time (for example, where a person was not able to complain due to serious illness or recent bereavement).
23. Where a customer has received a stage 1 response, and wishes to escalate to stage 2, unless there are special circumstances they must request this either:
 - within six months of when they first knew of the problem; or
 - within two months of receiving their stage 1 response (if this is later).
24. We will apply these time limits with discretion, taking into account the seriousness of the issue, the availability of relevant records and staff involved, how long ago the events occurred, and the likelihood that an investigation will lead to a practical benefit for the customer or useful learning for the organisation.
25. We will also take account of the time limit within which a member of the public can ask the SPSO to consider complaints (normally one year). The SPSO have discretion to waive this time limit in special circumstances (and may consider doing so in cases where we have waived our own time limit).

Particular circumstances

Complaints by (or about) a third party

26. Sometimes a customer may be unable or reluctant to make a complaint on their own. We will accept complaints from third parties, which may include relatives, friends, advocates and advisers. Where a complaint is made on behalf of a customer, we must ensure that the customer has authorised the person to act on their behalf. It is good practice to ensure the customer understands their personal information will be shared as part of the complaints handling process (particularly where this includes sensitive personal information). This can include complaints brought by parents on behalf of their child, if the child is considered to have capacity to make decisions for themselves.
27. The provision of a signed mandate from the customer will normally be sufficient for us to investigate a complaint. If we consider it is appropriate we can take verbal consent direct from the customer to deal with a third party and would normally follow up in writing to confirm this.
28. In certain circumstances, a person may raise a complaint involving another person's personal data, without receiving consent. The complaint should still be investigated where possible, but the investigation and response may be limited by considerations of confidentiality. The person who submitted the complaint should be made aware of these limitations and the effect this will have on the scope of the response.
29. See also [Part 1: Maintaining confidentiality and data protection](#).

Serious, high-risk or high-profile complaints

30. We will take particular care to identify complaints that might be considered serious, high-risk or high-profile, as these may require particular action or raise critical issues that need senior management's direct input. Serious, high-risk or high-profile complaints should normally be handled immediately at stage 2 (see [Part 3: Stage 2: Investigation](#)).
31. The SPSO defines potential high-risk or high-profile complaints as those that may:
- involve a death or terminal illness
 - involve serious service failure, for example major delays in providing, or repeated failures to provide, a service
 - generate significant and ongoing press interest
 - pose a serious risk to our operations
 - present issues of a highly sensitive nature, for example concerning:
 - immediate homelessness
 - a particularly vulnerable person
 - child protection, or
 - adult protection.

Anonymous complaints

32. We value all complaints, including anonymous complaints, and will take action to consider them further wherever this is appropriate. Generally, we will consider anonymous complaints if there is enough information in the complaint to enable us to make further enquiries. Any decision not to pursue an anonymous complaint must be authorised by the Assessor & ERO/Depute.

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33. If we pursue an anonymous complaint further, we will record it as an anonymous complaint together with any learning from the complaint and action taken.
34. If an anonymous complainant makes serious allegations, these should be dealt with in a timely manner under relevant procedures. This may not be the complaints procedure and could instead be relevant disciplinary procedures.

What if the customer does not want to complain?

35. If a customer has expressed dissatisfaction in line with our definition of a complaint but does not want to complain, we will explain that complaints offer us the opportunity to improve services where things have gone wrong. We will encourage the customer to submit their complaint and allow us to handle it through the CHP. This will ensure that the customer is updated on the action taken and gets a response to their complaint.
36. If the customer insists they do not wish to complain, we are not required to progress the complaint under this procedure. However, we should record the complaint as an anonymous complaint (including minimal information about the complaint, without any identifying information) to enable us to track trends and themes in complaints. Where the complaint is serious, or there is evidence of a problem with our services, we should also look into the matter to remedy this (and record any outcome).
37. Please refer to the example in **Appendix 1** for further guidance.

Complaints involving more than one area or organisation

38. If a complaint relates to the actions of two or more areas within our organisation, we will tell the customer who will take the lead in dealing with the complaint, and explain that they will get only one response covering all issues raised.
39. If a customer complains to us about the service of another organisation or public service provider, but we have no involvement in the issue, the customer should be advised to contact the appropriate organisation directly.
40. If a complaint relates to our service and the service of another organisation or public service provider, and we have a direct interest in the issue, we will handle the complaint about the Joint Board through the CHP. If we need to contact an outside body about the complaint, we will be mindful of data protection. See [Part 1: Maintaining confidentiality and data protection](#).
41. Such complaints may include:
- a complaint made to us about a delay in issuing a Council Tax bill, where the customer's dissatisfaction relates to the service we have provided and the service the billing authority has provided.

Complaints about senior staff

42. Complaints about senior staff can be difficult to handle, as there may be a conflict of interest for the staff investigating the complaint. When serious complaints are raised against senior staff, it is particularly important that the investigation is conducted by an individual who is independent of the situation. Complaints about the Assessor will be dealt with by the Clerk to the Board or Internal Audit as appropriate.

Complaints and other processes

43. Complaints can sometimes be confused (or overlap) with other processes, such as disciplinary or whistleblowing processes. Specific examples and guidance on how to handle these are below.

Complaints and service requests

44. If a customer asks DABVJB to do something (for example, provide a service or deal with a problem), and this is the first time the customer has contacted us, this would normally be a routine service request and not a complaint.

45. Service requests can lead to complaints, if the request is not handled promptly or the customer is then dissatisfied with how we provide the service.

Complaints and disciplinary or whistleblowing processes

46. If the issues raised in a complaint overlap with issues raised under a disciplinary or whistleblowing process, we still need to respond to the complaint.

47. Our response must be careful not to share confidential information (such as anything about the whistleblowing or disciplinary procedures, or outcomes for individual staff members). It should focus on whether the Joint Board failed to meet our expected standards and what we have done to improve things, in general terms.

48. Staff investigating such complaints will need to take extra care to ensure that:

- we comply with all requirements of the CHP in relation to the complaint (as well as meeting the requirements of the other processes)
- all complaint issues are addressed (sometimes issues can get missed if they are not also relevant to the overlapping process); and
- we keep records of the investigation that can be made available to the SPSO if required. This can be problematic when the other process is confidential, because SPSO will normally require documentation of any correspondence and interviews to show how conclusions were reached. We will need to bear this in mind when planning any elements of the investigation that might overlap (for example, if staff are interviewed for the purposes of both the complaint and a disciplinary procedure, they should not be assured that any evidence given will be confidential, as it may be made available to the SPSO).

49. The SPSO's report [Making complaints work for everyone](#) has more information on supporting staff who are the subject of complaints.

Complaints and compensation claims

50. Where a customer is seeking financial compensation only, this is not a complaint. However, in some cases the customer may want to complain about the matter leading to their financial claim, and they may seek additional outcomes, such as an apology or an explanation. Where appropriate, we may consider that matter as a complaint, but deal with the financial claim separately. It may be appropriate to extend the timeframes for responding to the complaint, to consider the financial claim first.

Complaints and legal action

51. Where a customer says that legal action is being actively pursued, this is not a complaint.

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52. Where a customer indicates that they are thinking about legal action, but have not yet commenced this, they should be informed that if they take such action, they should notify the complaints handler and that the complaints process, in relation to the matters that will be considered through the legal process, will be closed. Any outstanding complaints must still be addressed through the CHP.
53. If an issue has been, or is being, considered by a court, we must not consider the same issue under the CHP.

What to do if the CHP does not apply

54. If the issue does not meet the definition of a complaint or if it is not appropriate to handle it under this procedure (for example, due to time limits), we will explain to the customer why we have made this decision. We will also tell them what action (if any) we will take (for example, if another procedure applies), and advise them of their right to contact the SPSO if they disagree with our decision not to respond to the issue as a complaint.
55. Where a customer continues to contact us about the same issue, we will explain that we have already given them our final response on the matter and signpost them to the SPSO. We may also consider whether we need to take action under our unacceptable actions policy.
56. The SPSO has issued a [template letter for explaining when the CHP does not apply](#).

Appendix 1 – Complaints

The following tables give examples of complaints that may be considered at the frontline stage, and suggest possible actions. For ease of reference, examples of social work complaints are provided in a separate table.

Complaint	Possible actions
The customer complains that her application to be registered has not been dealt with timeously.	<ul style="list-style-type: none"> • Apologise to the customer and resolve the issue by processing the application.
The customer has provided evidence to verify his claim for a reduction in Rateable Value but no response has been provided	<ul style="list-style-type: none"> • Apologise to the customer. • Consider the evidence as a matter of priority and/or in line with the relevant appeal procedures
The customer complains that a member of staff did not attend a pre-arranged meeting.	<ul style="list-style-type: none"> • Speak to the member of staff, or the line manager to explain the customer's complaint and to agree how to resolve the issue, for example by arranging a new time and date for the meeting. • Explain the reasons for the failed appointment and apologise to the customer.
The customer complains that the quality of advice provided is not satisfactory.	<ul style="list-style-type: none"> • Ask the relevant staff involved to review the guidance provided to assess whether or not it is acceptable. • If appropriate, agree that more/better information should be provided • Explain and apologise to the customer. • Obtain a report from the member(s) of staff involved to confirm that further information has been provided to the satisfaction of the customer. • Feedback the lessons learned from the complaint into a service improvement plan.
The customer expresses dissatisfaction in line with the definition of a complaint, but says she does not want to complain – just wants to tell us about the matter.	<ul style="list-style-type: none"> • Tell the customer that we value complaints because they help to improve services. Encourage them to submit the complaint. • In terms of improving service delivery and learning from mistakes, it is

Complaint	Possible actions
	<p>important that customer feedback, such as this, is recorded, evaluated and acted upon. Therefore, if the customer still insists that they do not want to complain, record the matter as an anonymous complaint. This will avoid breaching the complaints handling procedure. Reassure the customer that they will not be contacted again about the matter.</p>

Appendix 2 – What is not a complaint?

1. A concern may not necessarily be a complaint. For example, a customer might make a routine first-time request for a service. This is not a complaint, but the issue may escalate into a complaint if it is not handled effectively and the customer has to keep on asking for service.
2. In some cases a measure of discretion or further clarification is required in determining whether something is a complaint that should be handled through this procedure or another matter which should be handled through another process. There are also some specific circumstances when complaints should be handled in a particular manner.
3. The following paragraphs provide examples of the types of issues or concerns that must not be handled through the complaints handling procedure. This is not a full list, and you should decide the best route based on the individual case.
4. A concern may not necessarily be a complaint. For example, a customer might make a routine first-time request for a service. This is not a complaint, but the issue may escalate into a complaint if it is not handled effectively and the customer has to keep on asking for service.
5. A customer may also be concerned about matters which have their own specific review or appeal procedures, and, where appropriate, customers must be directed to the relevant procedure. This procedure should not, therefore, be used for dealing with customer complaints that are covered by the statutory appeal systems, listed below:

6.

Non-Domestic Rating Valuation	Formal Proposal / Appeal to Assessor, Local Valuation Appeal Committee, Lands Tribunal, Lands Valuation Appeal Court
Council Tax	Formal Proposal to Assessor, Local Valuation Appeal Committee, Court of Session
Electoral Registration	Appeal to ERO, Sheriff Court
Freedom of Information	Seek redress via FOI 'Review' process or Appeal to Information Commissioner.

Claims for compensation

7. A customer may seek compensation from us if they consider us liable. This includes issues such as personal injury or loss of or damage to property. Claims for compensation only are not complaints, so you must not handle them through the complaints handling procedure. You should be clear, however, that where a customer wants to complain about the matter leading to their request for compensation, for example a member of staff damaging their home, you may consider that matter as a complaint, but deal with the request for compensation separately. You may decide to suspend complaint action pending the outcome of the claim for compensation. If you do this, you must notify the customer and explain that the complaint will be fully considered when the compensation claim has been decided.
8. If you receive a compensation claim, you should explain to the customer the process for claiming compensation in line with our policy on these claims.



Dunbartonshire and Argyll & Bute Valuation Joint Board

Complaints Handling Procedure

Part 3:

The complaints handling process

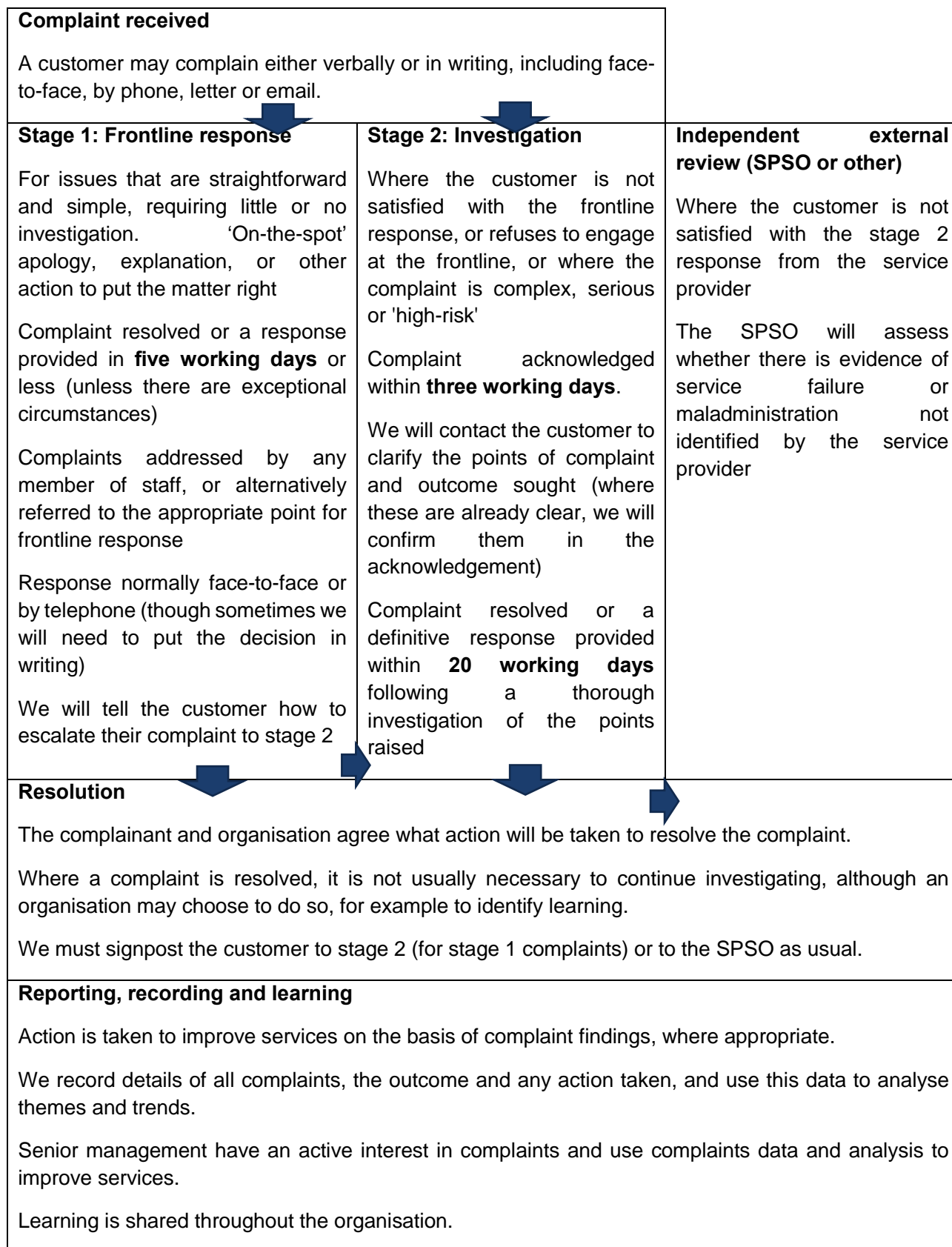
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The complaints handling process

1. Our Complaints Handling Procedure (CHP) aims to provide a quick, simple and streamlined process for responding to complaints early and locally by capable, well-trained staff. Where possible, we will **resolve** the complaint to the customer's satisfaction. Where this is not possible, we will give the customer a clear and reasoned response to their complaint.



Resolving the complaint

2. A complaint is **resolved** when both Dunbartonshire and Argyll & Bute Valuation Joint Board (DABVJB / The Board) and the customer agree what action (if any) will be taken to provide full and final resolution for the customer, without making a decision about whether the complaint is upheld or not upheld.
3. We will try to resolve complaints wherever possible, although we accept this will not be possible in all cases.
4. A complaint may be resolved at any point in the complaint handling process, including during the investigation stage. It is particularly important to try to resolve complaints where there is an ongoing relationship with the customer or where the complaint relates to an ongoing issue that may give rise to future complaints if the matter is not fully resolved.
5. It may be helpful to use alternative complaint resolution approaches when trying to resolve a complaint. See **Alternative complaint resolution approaches**.
6. Where a complaint is resolved, we do not normally need to continue looking into it or provide a response on all points of complaint. There must be a clear record of how the complaint was resolved, what action was agreed, and the customer's agreement to this as a final outcome. In some cases it may still be appropriate to continue looking into the issue, for example where there is evidence of a wider problem or potential for useful learning. We will use our professional judgment in deciding whether it is appropriate to continue looking into a complaint that is resolved.
7. In all cases, we must record the complaint outcome (resolved) and any action taken, and signpost the customer to stage 2 (for stage 1 complaints) or to the SPSO as usual (see **Signposting to the SPSO**).
8. If the customer and DABVJB are not able to agree a resolution, we must follow this CHP to provide a clear and reasoned response to each of the issues raised.

What to do when you receive a complaint

9. Members of staff receiving a complaint should consider four key questions. This will help them to either respond to the complaint quickly (at stage 1) or determine whether the complaint is more suitable for stage 2:

What exactly is the customer's complaint (or complaints)?

10. It is important to be clear about exactly what the customer is complaining about. We may need to ask the customer for more information and probe further to get a full understanding.
11. We will need to decide whether the issue can be defined as a complaint and whether there are circumstances that may limit our ability to respond to the complaint (such as the time limit for making complaints, confidentiality, anonymity or the need for consent). We should also consider whether the complaint is serious, high-risk or high-profile.
12. If the matter is not suitable for handling as a complaint, we will explain this to the customer (and signpost them to SPSO). There is detailed guidance on this step in **Part 2: When to use this procedure**.
13. In most cases, this step will be straightforward. If it is not, the complaint may need to be handled immediately at stage 2 (see **Stage 2: Investigation**).

What does the customer want to achieve by complaining?

14. At the outset, we will clarify the outcome the customer wants. Of course, the customer may not be clear about this, and we may need to probe further to find out what they expect, and whether they can be satisfied.

Can I achieve this, or explain why not?

15. If a staff member handling a complaint can achieve the expected outcome, for example by providing an on-the-spot apology or explain why they cannot achieve it, they should do so.
16. The customer may expect more than we can provide. If so, we will tell them as soon as possible.
17. Complaints which can be resolved or responded to quickly should be managed at stage 1 (see **Stage 1: Frontline response**).

If I cannot respond, who can help?

18. If the complaint is simple and straightforward, but the staff member receiving the complaint cannot deal with it because, for example, they are unfamiliar with the issues or area of service involved, they should pass the complaint to someone who can respond quickly.
19. If it is not a simple and straightforward complaint that can realistically be closed within five working days (or ten, if an extension is appropriate), it should be handled immediately at stage 2. If the customer refuses to engage at stage 1, insisting that they want their complaint investigated, it should be handled immediately at stage 2. See **Stage 2: Investigation**.

Stage 1: Frontline response

20. Frontline response aims to respond quickly (within five working days) to straightforward complaints that require little or no investigation.
21. Any member of staff may deal with complaints at this stage (including the staff member complained about, for example with an explanation or apology). The main principle is to respond to complaints at the earliest opportunity and as close to the point of service delivery as possible.
22. We may respond to the complaint by providing an on-the-spot apology where appropriate, or explaining why the issue occurred and, where possible, what will be done to stop this happening again. We may also explain that, as an organisation that values complaints, we may use the information given when we review service standards in the future. If we consider an apology is appropriate, we may wish to follow the [SPSO guidance on apology](#).
23. **Part 2, Appendix 1** gives examples of the types of complaint we may consider at this stage, with suggestions on how to resolve them.
24. Complaints which are not suitable for frontline response should be identified early, and handled immediately at stage 2: investigation.

Notifying staff members involved

25. If the complaint is about the actions of another staff member, the complaint should be shared with them, where possible, before responding (although this should not prevent us responding to the complaint quickly, for example where it is clear that an apology is warranted).

Timelines

26. Frontline response must be completed within **five working days**, although in practice we would often expect to respond to the complaint much sooner. 'Day one' is always the date of receipt of the complaint (or the next working day if the complaint is received on a weekend or public holiday).

Extension to the timeline

27. In exceptional circumstances, a short extension of time may be necessary due to unforeseen circumstances (such as the availability of a key staff member). Extensions must be agreed with a member of the management team. We will tell the customer about the reasons for the extension, and when they can expect a response. The maximum extension that can be granted is five working days (that is, no more than **ten working days** in total from the date of receipt).
28. If a complaint will take more than five working days to look into, it should be handled at stage 2 immediately. The only exception to this is where the complaint is simple and could normally be handled within five working days, but it is not possible to begin immediately (for example, due to the absence of a key staff member). In such cases, the complaint may still be handled at stage 1 if it is clear that it can be handled within the extended timeframe of up to ten working days.
29. If a complaint has not been closed within ten working days, it should be escalated to stage 2 for a final response.
30. **Appendix 1** provides further information on timelines.

Closing the complaint at the frontline response stage

31. If we convey the decision face-to-face or on the telephone, we are not required to write to the customer as well (although we may choose to). We must:
- tell the customer the outcome of the complaint (whether it is resolved, upheld, partially upheld or not upheld)
 - explain the reasons for our decision (or the agreed action taken to resolve the complaint, or the agreed action taken to resolve the complaint (see **Resolving the complaint**)); and
 - explain that the customer can escalate the complaint to stage 2 if they remain dissatisfied and how to do so (we should not signpost to the SPSO until the customer has completed stage 2).
32. We will keep a full and accurate record of the decision given to the customer. If we are not able to contact the customer by phone, or speak to them in person, we will provide a written response to the complaint where an email or postal address is provided, covering the points above.
33. If the complaint is about the actions of a particular staff member/s, we will share with them any part of the complaint response which relates to them, (unless there are compelling reasons not to).
34. The complaint should then be closed and the complaints system updated accordingly.
35. At the earliest opportunity after the closure of the complaint, the staff member handling the complaint should consider whether any learning has been identified. See **Part 4: Learning from complaints**.

Stage 2: Investigation

36. Not all complaints are suitable for frontline response and not all complaints will be satisfactorily addressed at that stage. Stage 2 is appropriate where:
- the customer is dissatisfied with the frontline response or refuses to engage at the frontline stage, insisting they wish their complaint to be investigated. Unless exceptional circumstances apply, the customer must escalate the complaint within six months of when they first knew of the problem or within two months of the stage 1 response, whichever is later (see **Part 2: Time limits for making a complaint**)
 - the complaint is not simple and straightforward (for example where the customer has raised a number of issues, or where information from several sources is needed before we can establish what happened and/or what should have happened); or
 - the complaint relates to serious, high-risk or high-profile issues (see **Part 2: Serious, high-risk or high-profile complaints**).
37. An investigation aims to explore the complaint in more depth and establish all the relevant facts. The aim is to resolve the complaint where possible, or to give the customer a full, objective and proportionate response that represents our final position. Wherever possible, complaints should be investigated by someone not involved in the complaint (for example, a line manager or a manager from a different area).
38. Details of the complaint must be recorded on the complaints system. Where appropriate, this will be done as a continuation of frontline response. If the investigation stage follows a frontline response, the officer responsible for the investigation should have access to all case notes and associated information.
39. The beginning of stage 2 is a good time to consider whether complaint resolution approaches other than investigation may be helpful (see **Alternative complaint resolution approaches**).

Acknowledging the complaint

40. Complaints must be acknowledged within three working days of receipt at stage 2.
41. We must issue the acknowledgement in a format which is accessible to the customer, taking into account their preferred method of contact.
42. Where the points of complaint and expected outcomes are clear from the complaint, we must set these out in the acknowledgement and ask the customer to get in touch with us immediately if they disagree. See **Agreeing the points of complaint and outcome sought**
43. Where the points of complaint and expected outcomes are not clear, we must tell the customer we will contact them to discuss this.

Agreeing the points of complaint and outcome sought

44. It is important to be clear from the start of stage 2 about the points of complaint to be investigated and what outcome the customer is seeking. We may also need to manage the customer's expectations about the scope of our investigation.
45. Where the points of complaint and outcome sought are clear, we can confirm our understanding of these with the customer when acknowledging the complaint (see **Acknowledging the complaint**).

46. Where the points of complaint and outcome sought are not clear, we must contact the customer to confirm these. We will normally need to speak to the customer (by phone or face-to-face) to do this effectively. In some cases it may be possible to clarify complaints in writing. The key point is that we need to be sure we and the customer have a shared understanding of the complaint. When contacting the customer we will be respectful of their stated preferred method of contact. We should keep a clear record of any discussion with the customer.

47. In all cases, we must have a clear shared understanding of:

- **What are the points of complaint to be investigated?**

While the complaint may appear to be clear, agreeing the points of complaint at the outset ensures there is a shared understanding and avoids the complaint changing or confusion arising at a later stage. The points of complaint should be specific enough to direct the investigation, but broad enough to include any multiple and specific points of concern about the same issue.

We will make every effort to agree the points of complaint with the customer (alternative complaint resolution approaches may be helpful at this stage). In very rare cases, it may not be possible to agree the points of complaint (for example, if the customer insists on an unreasonably large number of complaints being separately investigated, or on framing their complaint in an abusive way). We will manage any such cases in accordance with our unacceptable actions policy, bearing in mind that we should continue to investigate the complaint (as we understand it) wherever possible.

- **Is there anything we can't consider under the CHP?**

We must explain if there are any points that are not suitable for handling under the CHP (see **Part 2: What to do if the CHP does not apply**).

- **What outcome does the customer want to achieve by complaining?**

Asking what outcome the customer is seeking helps direct the investigation and enables us to focus on resolving the complaint where possible.

- **Are the customer's expectations realistic and achievable?**

It may be that the customer expects more than we can provide, or has unrealistic expectations about the scope of the investigation. If so, we should make this clear to the customer as soon as possible.

Notifying staff members involved

48. If the complaint is about the actions of a particular staff member/s, we will notify the staff member/s involved (including where the staff member is not named, but can be identified from the complaint). We will:

- share the complaint information with the staff member/s (unless there are compelling reasons not to)
- advise them how the complaint will be handled, how they will be kept updated and how we will share the complaint response with them

-
- discuss their willingness to engage with alternative complaint resolution approaches (where applicable); and
 - signpost the staff member/s to a contact person who can provide support and information on what to expect from the complaint process (this must not be the person investigating or signing off the complaint response).
49. If it is likely that internal disciplinary processes may be involved, the requirements of that process should also be met. See also **Part 2: Complaints and disciplinary or whistleblowing processes**.

Investigating the complaint

50. It is important to plan the investigation before beginning. The staff member investigating the complaint should consider what information they have and what they need about:
- what happened? (this could include, for example, records of phone calls or meetings, work requests, recollections of staff members or internal emails)
 - what should have happened? (this should include any relevant policies or procedures that apply); and
 - is there a difference between what happened and what should have happened, and is DABVJB responsible?
51. In some cases, information may not be readily available. We will balance the need for the information against the resources required to obtain it, taking into account the seriousness of the issue (for example, it may be appropriate to contact a former employee, if possible, where they hold key information about a serious complaint).
52. If we need to share information within or outwith the organisation, we will be mindful of our obligations under data protection legislation. See **Part 1: Maintaining confidentiality and data protection**.
53. The SPSO has resources for conducting investigations, including:
- [Investigation plan template](#)
 - [Decision-making tool for complaint investigators](#)

Alternative complaint resolution approaches

54. Some complex complaints, or complaints where customers and other interested parties have become entrenched in their position, may require a different approach to resolving the matter. Where we think it is appropriate, we may use alternative complaint resolution approaches such as complaint resolution discussions, mediation or conciliation to try to resolve the matter and to reduce the risk of the complaint escalating further. If mediation is attempted, a suitably trained and qualified mediator should be used. Alternative complaint resolution approaches may help both parties to understand what has caused the complaint, and so are more likely to lead to mutually satisfactory solutions.
55. Alternative complaint resolution approaches may be used to resolve the complaint entirely, or to support one part of the process, such as understanding the complaint, or exploring the customer's desired outcome.
56. The SPSO has guidance on [alternative complaint resolution approaches](#).

57. If DABVJB and the customer (and any staff members involved) agree to using alternative complaint resolution approaches, it is likely that an extension to the timeline will need to be agreed. This should not discourage the use of these approaches.

Meeting with the customer during the investigation

58. To effectively investigate the complaint, it may be necessary to arrange a meeting with the customer. Where a meeting takes place, we will always be mindful of the requirement to investigate complaints (including holding any meetings) within 20 working days wherever possible. Where there are difficulties arranging a meeting, this may provide grounds for extending the timeframe.

59. As a matter of good practice, a written record of the meeting should be completed and provided to the customer. Alternatively, and by agreement with the person making the complaint, we may provide a record of the meeting in another format. We will notify the person making the complaint of the timescale within which we expect to provide the record of the meeting.

Timelines

60. The following deadlines are appropriate to cases at the investigation stage (counting day one as the day of receipt, or the next working day if the complaint was received on a weekend or public holiday):

- complaints must be acknowledged within **three working days**
- a full response to the complaint should be provided as soon as possible but not later than **20 working days** from the time the complaint was received for investigation.

Extension to the timeline

61. Not all investigations will be able to meet this deadline. For example, some complaints are so complex that they require careful consideration and detailed investigation beyond the 20 working day timeline. It is important to be realistic and clear with the customer about timeframes, and to advise them early if we think it will not be possible to meet the 20 day timeframe, and why. We should bear in mind that extended delays may have a detrimental effect on the customer.

62. Any extension must be approved by an appropriate manager. We will keep the customer and any member/s of staff complained about updated on the reason for the delay and give them a revised timescale for completion. We will contact the customer and any member/s of staff complained about at least once every 20 working days to update them on the progress of the investigation.

63. The reasons for an extension might include the following:

- essential accounts or statements, crucial to establishing the circumstances of the case, are needed from staff, customers or others but the person is not available because of long-term sickness or leave
- we cannot obtain further essential information within normal timescales; or
- the customer has agreed to alternative complaint resolution approaches as a potential route for resolution.

These are only a few examples, and we will judge the matter in relation to each complaint. However, an extension would be the exception.

64. **Appendix 1** provides further information on timelines.

Closing the complaint at the investigation stage

65. The response to the complaint should be in writing (or by the customer's preferred method of contact) and must be signed off by a member of the management team.
66. We will tell the customer the outcome of the complaint (whether it is resolved, upheld, partially upheld or not upheld). The quality of the complaint response is very important and in terms of good practice should:
- be clear and easy to understand, written in a way that is person-centred and non-confrontational
 - avoid technical terms, but where these must be used, an explanation of the term should be provided
 - address all the issues raised and demonstrate that each element has been fully and fairly investigated
 - include an apology where things have gone wrong (this is different to an expression of empathy: see [the SPSO's guidance on apology](#))
 - highlight any area of disagreement and explain why no further action can be taken
 - indicate that a named member of staff is available to clarify any aspect of the letter; and
 - indicate that if they are not satisfied with the outcome of the local process, they may seek a review by the SPSO (see **Signposting to the SPSO**).
67. Where a complaint has been **resolved**, the response does not need to provide a decision on all points of complaint, but should instead confirm the resolution agreed. See **Resolving the complaint**.
68. If the complaint is about the actions of a particular staff member/s, we will share with them any part of the complaint response which relates to them, (unless there are compelling reasons not to).
69. We will record the decision, and details of how it was communicated to the customer, on the complaints system.
70. The SPSO has guidance on responding to a complaint that can be used if appropriate:
- [Template decision letter](#)
 - [Apology guidance](#)
71. At the earliest opportunity after the closure of the complaint, the staff member handling the complaint should consider whether any learning has been identified this will then be considered by the Management Team. See **Part 4: Learning from complaints**.

Signposting to the SPSO

72. Once the investigation stage has been completed, the customer has the right to approach the SPSO if they remain dissatisfied. We must make clear to the customer:
- their right to ask the SPSO to consider the complaint
 - the time limit for doing so; and
 - how to contact the SPSO.

73. The SPSO considers complaints from people who remain dissatisfied at the conclusion of our complaints procedure. The SPSO looks at issues such as service failure and maladministration (administrative fault), and the way we have handled the complaint. There are some subject areas that are outwith the SPSO's jurisdiction, but it is the SPSO's role to determine whether an individual complaint is one that they can consider (and to what extent). All investigation responses must signpost to the SPSO.

74. The SPSO recommends that we use the wording below to inform customers of their right to ask the SPSO to consider the complaint. This information should only be included on Joint Board's final response to the complaint.

Information about the SPSO

The Scottish Public Services Ombudsman (SPSO) is the final stage for complaints about public services in Scotland. This includes complaints about DABVJB, The SPSO is an independent organisation that investigates complaints. It is not an advocacy or support service (but there are other organisations who can help you with advocacy or support).

If you remain dissatisfied when you have had a final response from the Joint Board, you can ask the SPSO to look at your complaint. You can ask the SPSO to look at your complaint if:

- you have gone all the way through the Joint Board's Complaints Handling Procedure
- it is less than 12 months after you became aware of the matter you want to complain about, and
- the matter has not been (and is not being) considered in court.

The SPSO will ask you to complete a complaint form and provide a copy of this letter (our final response to your complaint). You can do this online at <https://www.spsos.org.uk/complain/form/start/> or call them on Freephone 0800 377 7330.

You may wish to get independent support or advocacy to help you progress your complaint. Organisations who may be able to assist you are:

- Citizens Advice Bureau
- Scottish Independent Advocacy Alliance

The SPSO's contact details are:

SPSO

Bridgeside House

99 McDonald Road

Edinburgh

EH7 4NS

(if you would like to visit in person, you must make an appointment first)

Their freepost address is:

FREEPOST SPSO

Freephone: 0800 377 7330

Online contact www.spsso.org.uk/contact-us

Website: www.spsso.org.uk

Post-closure contact

75. If a customer contacts us for clarification when they have received our final response, we may have further discussion with the customer to clarify our response and answer their questions. However, if the customer is dissatisfied with our response or does not accept our findings, we will explain that we have already given them our final response on the matter and signpost them to the SPSO.

Appendix 1 - Timelines

General

1. References to timelines throughout the CHP relate to working days. We do not count non-working days, for example weekends, public holidays and days of industrial action where our service has been interrupted.

Timelines at frontline response (stage 1)

2. We will aim to achieve frontline response within five working days. The date of receipt is **day one**, and the response should be provided (or the complaint escalated) on **day five**, at the latest.
3. If we have extended the timeline at the frontline response stage in line with the CHP, the response should be provided (or the complaint escalated) on **day ten**, at the latest.

Transferring cases from frontline response to investigation

4. If the customer wants to escalate the complaint to the investigation stage, the case must be passed for investigation without delay. In practice this will mean on the same day that the customer is told this will happen.

Timelines at investigation (stage 2)

5. For complaints at the investigation stage, **day one** is:
 - the day the case is transferred from the frontline stage to the investigation stage
 - the day the customer asks for an investigation or expresses dissatisfaction after a decision at the frontline response stage; or
 - the date we receive the complaint, if it is handled immediately at stage 2.
6. We must acknowledge the complaint within three working days of receipt at stage 2 i.e. by **day three**.
7. We should respond in full to the complaint by **day 20**, at the latest. We have 20 working days to investigate the complaint, regardless of any time taken to consider it at the frontline response stage.
8. Exceptionally, we may need longer than the 20 working day limit for a full response. If so, we will explain the reasons to the customer, and update them (and any staff involved) at least once every 20 working days.

Frequently asked questions

What happens if an extension is granted at stage 1, but then the complaint is escalated?

9. The extension at stage 1 does not affect the timeframes at stage 2. The stage 2 timeframes apply from the day the complaint was escalated (we have 20 working days from this date, unless an extension is granted).

What happens if we cannot meet an extended timeframe?

10. If we cannot meet the extended timeframe at stage 1, the complaint should be escalated to stage 2. The maximum timeframe allowed for a stage 1 response is ten working days.

-
11. If we cannot meet the extended timeframe at stage 2, a further extension may be approved by an appropriate manager if there are clear reasons for this. This should only occur in exceptional circumstances (the original extension should allow sufficient time to realistically investigate and respond to the complaint). Where a further extension is agreed, we should explain the situation to the customer and give them a revised timeframe for completion. We must update the customer and any staff involved in the investigation at least once every 20 working days.

What happens when a customer asks for stage 2 consideration a long time after receiving a frontline response?

12. Unless exceptional circumstances exist, customers should bring a stage 2 complaint within six months of learning about the problem, or within two months of receiving the stage 1 response (whichever is latest). See **Part 2: Time limits for making a complaint**.

Appendix 2 – The complaint handling process (flowchart for staff)

<p>A customer may complain verbally or in writing, including face-to-face, by phone, letter or email.</p> <p>Your first consideration is whether the complaint should be dealt with at stage 1 (frontline response) or stage 2 (investigation).</p>	
<p>Stage 1: Frontline response ↓</p>	<p>Stage 2: Investigation ↓</p>
<p>Always try to respond quickly, wherever we can</p>	<p>Investigate where:</p> <ul style="list-style-type: none"> • The customer is dissatisfied with the frontline response or refuses to engage with attempts to resolve the complaint at stage 1 • It is clear that the complaint requires investigation from the outset
↓	↓
<p>Record the complaint and notify any staff complained about</p>	<p>Record the complaint and notify any staff complained about</p> <p>Acknowledge the complaint within three working days</p>
↓	↓
	<p>Contact the complainant to agree:</p> <ul style="list-style-type: none"> • Points of complaint • Outcome sought • Manage expectations (where required) <p><i>(these can be confirmed in the acknowledgement where the complaint is straightforward)</i></p>
↓	↓
<p>Respond to the complaint within five working days unless there are exceptional circumstances</p>	<p>Respond to the complaint as soon as possible, but within 20 working days unless there is a clear reason for extending the timescale</p>
↓	↓
<p>Is the customer satisfied?</p> <p>You must always tell the customer how to escalate to stage 2</p>	<p>Communicate the decision, normally in writing</p> <p>Signpost the customer to SPSO and advise of time limits</p>
↓	↓
<p>(Yes) Record outcome and learning, and close complaint.</p> <p><i>(No) -> to Stage 2: Investigation</i></p>	<p>Record outcome and learning, and close complaint</p>
↓	↓
<p>Follow up on agreed actions flowing from the complaint</p> <p>Share any learning points</p>	



*Dunbartonshire and Argyll & Bute
Valuation Joint Board*

Dunbartonshire and Argyll & Bute Valuation Joint Board Complaints Handling Procedure Part 4: Governance

<i>Version</i>	<i>Description</i>	<i>Date</i>
0.1	Draft for MTM approval	15/1/2021
1.0	For VJB Meeting 5/3/2021	11/2/2021

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Roles and responsibilities

1. All staff will be aware of:
 - the Complaints Handling Procedure (CHP)
 - how to handle and record complaints at the frontline response stage
 - who they can refer a complaint to, in case they are not able to handle the matter
 - the need to try and resolve complaints early and as close to the point of service delivery as possible; and
 - their clear authority to attempt to resolve any complaints they may be called upon to deal with.
2. Training on this procedure will be part of the induction process for all new staff. Refresher training will be provided for current staff on a regular basis.
3. Senior management will ensure that:
 - The Joint Board's final position on a complaint investigation is signed off by an appropriate manager or officer in order to provide assurance that this is the definitive response and that the complainant's concerns have been taken seriously
 - it maintains overall responsibility and accountability for the management and governance of complaints handling (including complaints about contracted services)
 - it has an active role in, and understanding of, the CHP (although not necessarily involved in the decision-making process of complaint handling)
 - mechanisms are in place to ensure a consistent approach to the way complaints handling information is managed, monitored, reviewed and reported at all levels in the Joint Board and
 - complaints information is used to improve services, and this is evident from regular publications.
4. **Assessor & ERO:** The Assessor and ERO provides leadership and direction in ways that guide and enable us to perform effectively across all services. This includes ensuring that there is an effective complaints handling procedure, with a robust investigation process that demonstrates how we learn from the complaints we receive
5. The Assessor & ERO (or Depute Assessor & ERO in the case of absence) will take a personal interest in all complaints, though he may delegate responsibility for the complaint handling procedure to senior staff. Regular management reports assure the Assessor & ERO of complaints performance
6. The Assessor & ERO's role will also include providing complaints information in an orderly, structured way within requested timescales, providing comments on factual accuracy on our behalf in response to SPSO requests and/or reports, and confirming and verifying that recommendations have been implemented.
7. **Management Team:** On the Assessor & ERO's behalf, the management team will be responsible for:
 - managing complaints and the way we learn from them
 - overseeing the implementation of actions required as a result of a complaint

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- investigating complaints; and
 - deputising for the Assessor & ERO on occasion.
8. They will be responsible for preparing and signing off decisions for customers, so they should be satisfied that the investigation is complete and their response addresses all aspects of the complaint. However, the management team may decide to delegate some elements of complaints handling (such as investigations and the drafting of response letters) to other members of staff. Where this happens, the management team member should retain ownership and accountability for the management and reporting of complaints.
9. **Complaints investigator:** The complaints investigator is responsible and accountable for the management of the investigation. They will be involved in the investigation and in coordinating all aspects of the response to the customer. This may include preparing a comprehensive written report, including details of any procedural changes in service delivery and identifying wider opportunities for learning across the organisation.

Recording, reporting, learning from and publicising complaints

10. Complaints provide valuable customer feedback. One of the aims of the CHP is to identify opportunities to improve services across DABVJB. By recording and analysing complaints data, we can identify and address the causes of complaints and, where appropriate, identify training opportunities and introduce service improvements.
11. We also have arrangements in place to ensure complaints about contractors are recorded, reported on and publicised in line with this CHP.

Recording complaints

12. It is important to record suitable data to enable us to fully investigate and respond to the complaint, as well as using our complaint information to track themes and trends. As a minimum, we should record:
 - the customer's name and contact details
 - the date the complaint was received
 - the nature of the complaint
 - the service the complaint refers to
 - staff member responsible for handling the complaint
 - action taken and outcome at frontline response stage
 - date the complaint was closed at the frontline response stage
 - date the investigation stage was initiated (if applicable)
 - action taken and outcome at investigation stage (if applicable)
 - date the complaint was closed at the investigation stage (if applicable); and
 - the underlying cause of the complaint and any remedial action taken.
 - the outcome of the SPSO's investigation (where applicable).
13. If the customer does not want to provide any of this information, we will reassure them that it will be managed appropriately, and record what we can.
14. Individual complaint files will be kept in line with our document retention policy.

Learning from complaints

15. We must have clear systems in place to act on issues identified in complaints. As a minimum, we must:
 - seek to identify the root cause of complaints
 - take action to reduce the risk of recurrence; and
 - systematically review complaints performance reports to improve service delivery.
16. Learning may be identified from individual complaints (regardless of whether the complaint is upheld or not) and from analysis of complaints data.

17. Where we have identified the need for service improvement in response to an individual complaint, we will take appropriate action. This should include;

- the action needed to improve services must be authorised by an appropriate manager
- an officer (or team) should be designated the 'owner' of the issue, with responsibility for ensuring the action is taken
- a target date must be set for the action to be taken
- the designated individual must follow up to ensure that the action is taken within the agreed timescale
- where appropriate, performance in the service area should be monitored to ensure that the issue has been resolved; and
- any learning points should be shared with relevant staff.

18. SPSO has guidance on **Learning from complaints**.

19. Senior management will review the information reported on complaints regularly to ensure that any trends or wider issues which may not be obvious from individual complaints are quickly identified and addressed. Where we identify the need for service improvement, we will take appropriate action (as set out above). Where appropriate, performance in the service area should be monitored to ensure that the issue has been resolved.

Reporting of complaints

20. We have a process for the internal reporting of complaints information, including analysis of complaints trends. Regularly reporting the analysis of complaints information helps to inform management of where services need to improve.

21. We will report at least **quarterly** to the management team on:

- performance statistics, in line with the complaints performance indicators published by SPSO
- analysis of the trends and outcomes of complaints (this should include highlighting where there are areas where few or no complaints are received, which may indicate either good practice or that there are barriers to complaining in that area).

Publicising complaints information

22. We publish on a **quarterly** basis information on complaints outcomes and actions taken to improve services

23. This demonstrates the improvements resulting from complaints and shows that complaints can help to improve our services. It also helps ensure transparency in our complaints handling service and will help to show our customers that we value their complaints.

24. We will publish an **annual** complaints performance report on our website in line with SPSO requirements, and provide this to the SPSO on request. This summarises and builds on the quarterly reports we have produced about our services. It includes:

- performance statistics, in line with the complaints performance indicators published by the SPSO; and

-
- complaint trends and the actions that have been or will be taken to improve services as a result.

25. These reports must be easily accessible to members of the public and available in alternative formats as requested.



*Dunbartonshire and Argyll & Bute
Valuation Joint Board*

Dunbartonshire and Argyll & Bute Valuation Joint Board Model Complaints Handling Procedure

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Dunbartonshire and Argyll & Bute Valuation Joint Board (DABVJB / The Board) is committed to providing high-quality customer services.

We value complaints and use information from them to help us improve our services.

1. If something goes wrong or you are dissatisfied with our services, please tell us. This leaflet describes our complaints procedure and how to make a complaint. It also tells you about how we will handle your complaint and what you can expect from us.

What is a complaint?

2. We regard a complaint as any expression of dissatisfaction about our action or lack of action, or about the standard of service provided by us or on our behalf.

What can I complain about?

3. You can complain about things like:
 - failure or refusal to provide a service
 - inadequate quality or standard of service, or an unreasonable delay in providing a service
 - dissatisfaction with one of our policies or its impact on the individual
 - failure to properly apply law, procedure or guidance when delivering services (**except** where there is a statutory procedure for challenging that decision)
 - failure to follow the appropriate administrative process
 - conduct, treatment by or attitude of a member of staff or contractor (**except** where there are arrangements in place for the contractor to handle the complaint themselves); or
 - disagreement with a decision, (**except** where there is a statutory procedure for challenging that decision).
4. Your complaint may involve more than one DABVJB service or be about someone working on our behalf.

What can't I complain about?

5. There are some things we can't deal with through our complaints handling procedure. These include:
 - a routine first-time request for a service
 - a first-time report of a fault
 - a request for compensation only
 - issues that are in court or have already been heard by a court or a tribunal (if you decide to take legal action, you should let us know as the complaint cannot then be considered under this process)

- disagreement with a decision where there is a statutory procedure for challenging that decision (such as for freedom of information and subject access requests), or an established appeals process – such as council tax or non-domestic rating and the electoral register
 - Formal complaints concerning valuations under the Valuation Acts
 - Objections to inclusions in the Electoral Register
 - a request for information under the Data Protection or Freedom of Information (Scotland) Acts
 - a grievance by a staff member or a grievance relating to employment or staff recruitment
 - a concern raised internally by a member of staff (which was not about a service they received, such as a whistleblowing concern)
 - an attempt to reopen a previously concluded complaint or to have a complaint reconsidered where we have already given our final decision
 - abuse or unsubstantiated allegations about our organisation or staff where such actions would be covered by our Unacceptable Actions Policy
 - a concern about the actions or service of a different organisation, where we have no involvement in the issue (**except** where the other organisation is delivering services on our behalf).
6. If other procedures or rights of appeal can help you resolve your concerns, we will give information and advice to help you.

Who can complain?

7. Anyone who receives, requests or is directly affected by our services can make a complaint to us. This includes the representative of someone who is dissatisfied with our service (for example, a relative, friend, advocate or adviser). If you are making a complaint on someone else's behalf, you will normally need their written consent. Please also read the section on **Getting help to make your complaint** below.

How do I complain?

8. You can complain in person at any of our offices, by phone, in writing, by email or via our complaints form www.saa.gov.uk/dab-vjb/complaints/onlinecomplaintform
9. It is easier for us to address complaints if you make them quickly and directly to us. So please talk to a member of our staff. Then they can try to resolve the issue.
10. When complaining, please tell us:
- your full name and contact details
 - as much as you can about the complaint
 - what has gone wrong; and
 - what outcome you are seeking.

Our contact details

You can write to Dunbartonshire and Argyll & Bute Valuation Joint Board at either:-

235 Dumbarton Road
Clydebank
G81 4XJ

or

Kilbrannan House
Bolgam Street
Campbeltown
PA28 6JY

Telephone Numbers:

Clydebank Office - 0141 562 1200

Campbeltown Office - 01586 555300

E-mail to: assessor@dab-vjb.gov.uk

For more information, visit our website at: www.saa.gov.uk/dab-vjb

How long do I have to make a complaint?

11. Normally, you must make your complaint within six months of:

- the event you want to complain about; or
- finding out that you have a reason to complain.

12. In exceptional circumstances, we may be able to accept a complaint after the time limit. If you feel that the time limit should not apply to your complaint, please tell us why.

What happens when I have complained?

13. We will always tell you who is dealing with your complaint. Our complaints procedure has two stages.

Stage 1: Frontline response

14. We aim to respond to complaints quickly (where possible, when you first tell us about the issue). This could mean an on-the-spot apology and explanation if something has clearly gone wrong, or immediate action to resolve the problem.

15. We will give you our decision at stage 1 in five working days or less, unless there are exceptional circumstances.

16. If you are not satisfied with the response we give at this stage, we will tell you what you can do next. If you choose to, you can take your complaint to stage 2. You must normally ask us to consider your complaint at stage 2 either:

- within six months of the event you want to complain about or finding out that you have a reason to complain; or
- within two months of receiving your stage 1 response (if this is later).

17. In exceptional circumstances, we may be able to accept a stage 2 complaint after the time limit. If you feel that the time limit should not apply to your complaint, please tell us why.

Stage 2: Investigation

18. Stage 2 deals with two types of complaint: those that have not been resolved at stage 1 and those that clearly require investigation, and so are handled directly at this stage. If you do not wish your complaint to be handled at stage 1, you can ask us to handle it at stage 2 instead.

19. When using stage 2:

- we will acknowledge receipt of your complaint within three working days
- we will confirm our understanding of the complaint we will investigate and what outcome you are looking for
- we will try to resolve your complaint where we can (in some cases we may suggest using an alternative complaint resolution approach, such as mediation); and
- where we cannot resolve your complaint, we will give you a full response as soon as possible, normally within 20 working days.

20. If our investigation will take longer than 20 working days, we will tell you. We will tell you our revised time limits and keep you updated on progress.

What if I'm still dissatisfied?

21. After we have given you our final decision, if you are still dissatisfied with our decision or the way we dealt with your complaint, you can ask the Scottish Public Services Ombudsman (SPSO) to look at it.

The SPSO are an independent organisation that investigates complaints. They are not an advocacy or support service (but there are other organisations who can help you with advocacy or support).

You can ask the SPSO to look at your complaint if:

- you have gone all the way through the Joint Board's complaints handling procedure
- it is less than 12 months after you became aware of the matter you want to complain about; and
- the matter has not been (and is not being) considered in court.

The SPSO will ask you to complete a complaint form and provide a copy of our final response to your complaint. You can do this online at www.spsso.org.uk/complain/form or call them on Freephone 0800 377 7330.

You may wish to get independent support or advocacy to help you progress your complaint. See the section on **Getting help to make your complaint** below.

The SPSO's contact details are:

SPSO
Bridgeside House
99 McDonald Road
Edinburgh
EH7 4NS
(if you would like to visit in person, you must make an appointment first)

Their freepost address is:

FREEPOST SPSO

Freephone: 0800 377 7330
Online contact www.spsso.org.uk/contact-us
Website: www.spsso.org.uk

22. There are some complaints that have an alternative route for independent review. We will tell you how to seek independent review when we give you our final response on your complaint.

Getting help to make your complaint

23. We understand that you may be unable or reluctant to make a complaint yourself. We accept complaints from the representative of a person who is dissatisfied with our service. We can take complaints from a friend, relative, or an advocate, if you have given them your consent to complain for you.
24. You can find out about advocates in your area by contacting the Scottish Independent Advocacy Alliance:

Scottish Independent Advocacy Alliance

Tel: 0131 510 9410 Website: <http://www.siaa.org.uk>

25. You can find out about advisers in your area through Citizens Advice Scotland:

Citizens Advice Scotland

Website: <http://www.cas.org.uk> or check your phone book for your local citizens advice bureau.

26. We are committed to making our service easy to use for all members of the community. In line with our statutory equalities duties, we will always ensure that reasonable adjustments are made to help you access and use our services. If you have trouble putting your complaint in writing, or want this information in another language or format, such as large font, or Braille, please tell us in person, contact us on 0141 562 1200 email us at assessor@dab-vjb.gov.uk or text us at 07754 813021.

Our contact details

27. Please contact us by the following means:

You can write to Dunbartonshire and Argyll & Bute Valuation Joint Board at either:-

235 Dumbarton Road
Clydebank
G81 4XJ

or

Kilbrannan House
Bolgam Street
Campbeltown
PA28 6JY

Telephone Numbers:

Clydebank Office - 0141 562 1200

Campbeltown Office - 01586 555300

E-mail to: assessor@dab-vjb.gov.uk

For more information, visit our website at: www.saa.gov.uk/dab-vjb

We can also give you this leaflet in other languages and formats (such as large print, audio and Braille).

Quick guide to our complaints procedure

Complaints procedure

You can make your complaint in person, by phone, by email or in writing.

We have a **two-stage complaints procedure**. We will always try to deal with your complaint quickly. But if it is clear that the matter will need investigation, we will tell you and keep you updated on our progress..

Stage 1: Frontline response

We will always try to respond to your complaint quickly, within **five working days** if we can.

If you are dissatisfied with our response, you can ask us to consider your complaint at stage 2.

Stage 2: Investigation

We will look at your complaint at this stage if you are dissatisfied with our response at stage 1. We also look at some complaints immediately at this stage, if it is clear that they need investigation.

We will acknowledge your complaint within **three working days**.

We will confirm the points of complaint to be investigated and what you want to achieve.

We will investigate the complaint and give you our decision as soon as possible. This will be after no more than **20 working days** *unless* there is clearly a good reason for needing more time.

Scottish Public Services Ombudsman

If, after receiving our final decision on your complaint, you remain dissatisfied with our decision or the way we have handled your complaint, you can ask the SPSO to consider it.

There are some complaints that have an alternative route for independent review. We will tell you how to seek independent review when we give you our final response on your complaint.

We will tell you how to do this when we send you our final decision.

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Depute Assessor & Electoral Registration Officer

Valuation Joint Board – 5 March 2021

Subject: Unacceptable Actions Policy

1.0 Purpose

- 1.1 To seek approval of a new Unacceptable Actions Policy

2.0 Background

- 2.1 The creation of the proposed amended Complaints Handling Procedure, which also forms part of the business of today's meeting, identified that a policy explaining our approach to service users who may behave in an unacceptable manner towards our staff should be in place to help our staff and the service users.
- 2.2 Many other Valuation Joint Boards and Local Authorities have policies that describe what actions or behaviours towards our staff they believe are unacceptable and how service users that demonstrate these behaviours will be dealt with.

3.0 Progress

- 3.1 The Valuation Joint Board's Management Team has reviewed a number of such policies and adapted them to suit the Board's services and structure.
- 3.2 The proposed policy provides a framework to assist our staff with the few service users who may behave in an unacceptable manner. It also provides the service users with information on how we will interact with them, provides an appeal mechanism and allows the decision to be reviewed where behaviour changes.
- 3.3 The Policy is attached at Appendix 1 for Members' consideration.

4.0 Recommendations

It is recommended that the Valuation Joint Board approves the Unacceptable Actions Policy for implementation within the Joint Board.

Person to contact:
Robert Nicol, Depute Assessor & ERO
E-Mail: robert.nicol@dab-vjb.gov.uk
Tel :07887050429

Appendix 1: Unacceptable Actions Policy



*Dunbartonshire and Argyll & Bute
Valuation Joint Board*

Unacceptable Actions Policy

Title	Unacceptable Action Policy
Owner	Depute Assessor & ERO
Approved By	For Board Approval
Date of Approval	
Version Number	2021 V1.
Review Frequency	2 years
Next Review Date	

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Introduction

This Policy sets out Dunbartonshire and Argyll & Bute Valuation Joint Board's (DABVJB's) approach to the service users whose actions or behaviour DABVJB considers unacceptable.

We believe that service users have a right to be heard, understood and respected.

Occasionally, the behaviour or actions of service users makes it difficult for us to deal with other service priorities due to the time and effort required to deal with a few service users. In some cases this may even extend to actions becoming unacceptable because they involve abuse of our staff or our process.

When this happens we have to take action to protect staff. We consider the impact of the behaviour on our ability to do our work and provide a service to others.

This Policy explains how we will approach these situations.

1.0 Appeals

The Assessor is an independent statutory official who carries out his duties in terms of non-domestic valuation and council tax legislation. Likewise, as Electoral Registration Officer, he must adhere to appropriate legislation.

A separate and distinct appeal system exists for disagreements with entries in the Valuation Roll, Council Tax List or Electoral Register. An appeal will not therefore be dealt with as a complaint as an appeal must follow the appropriate legislative framework.

2.0 What actions do DABVJB consider to be unacceptable?

People may act out of character in times of trouble or distress. There may have been upsetting or distressing circumstances leading up to a particular matter being raised by a service user. We do not view behaviour as unacceptable just because a service user is forceful or determined. In fact, we accept that being persistent can at times be a positive advantage when pursuing a particular issue.

However, we do consider actions that result in unreasonable demands on our office or unreasonable behaviour towards DABVJB staff to be unacceptable. It is these actions that we aim to manage under this Policy.

2.1 Aggressive or abusive behaviour

We understand that many service users can be angry about the issues they have raised. If that anger escalates into aggression towards DABVJB staff, we consider that unacceptable. Any violence or abuse towards staff will not be accepted.

Violence is not restricted to acts of aggression that may result in physical harm. It also includes behaviour or language (whether verbal or written) that may cause staff to feel afraid, threatened or abused, and may include threats, personal verbal abuse, derogatory remarks and rudeness.

We also consider inflammatory statements and unsubstantiated allegations to be abusive behaviour.

2.2 Unreasonable demands

A demand becomes unacceptable when it starts to (or when complying with the demand would) impact substantially on the work of the office.

Examples of actions grouped under this heading include:

- repeatedly demanding responses within an unreasonable timescale,
- insisting on seeing or speaking to a particular member of staff when that is not possible, or appropriate.
- repeatedly changing the substance of an enquiry or raising unrelated concerns.

An example of such impact would be that the demand takes up an excessive amount of staff time and in so doing disadvantages other service users.

2.3 Unreasonable levels of contact

Sometimes the volume and duration of contact made to our office by a service user causes problems. This can occur over a short period, for example, a number of calls in one day or one week. It may occur over the life-span of an enquiry when a service user repeatedly makes long telephone calls to us or inundates us with enquiries which essentially have been previously dealt with.

We consider that the level of contact has become unacceptable when the amount of time spent talking to a service user on the telephone, or responding to, reviewing and filing emails or written correspondence impacts on our ability to deal with other workload.

2.4 Unreasonable use of the complaints process

Individuals with complaints about DABVJB have the right to pursue their concerns through DABVJB's Complaints Handling Policy. They also have the right to complain more than once about DABVJB when they have a continuing relationship, if subsequent incidents occur.

However, this contact becomes unreasonable when the effect of the repeated complaints is to harass, or to prevent us from pursuing a legitimate aim or implementing a legitimate decision. We consider access to our complaints procedure to be important and it will only be in exceptional circumstances that we would consider such repeated use is unacceptable – but we reserve the right to do so in those exceptional cases.

3.0 What actions do DABVJB consider to be unacceptable?

3.1 Examples of how we manage aggressive or abusive behaviour

The threat or use of physical violence, verbal abuse or harassment towards DABVJB staff is likely to result in a termination of all direct contact with the service user. Incidents may be reported to the police. This will always be the case if physical violence is used or threatened.

We will not accept any correspondence (letter or electronic) that is abusive to staff or contains allegations that lack substantive evidence. We will tell the service user that we consider their language offensive, unnecessary and unhelpful and ask them to stop using such language. We will state that we will not respond to their correspondence if the action or behaviour continues.

DABVJB staff will end telephone calls if they consider the caller aggressive, abusive or offensive. DABVJB staff have the right to make this decision, to tell the caller that their behaviour is unacceptable and end the call if the behaviour persists.

3.2 Examples of how we deal with other categories of unreasonable behaviour

We have to take action when unreasonable behaviour impairs the functioning of our office.

We aim to do this in a way that allows a service user to legitimately pursue any issue they so wish to. We will try to ensure that any action we take is the minimum required to solve the problem, taking into account relevant personal circumstances including the seriousness of the issue and the needs of the service user.

4.0 Actions we may take

Where a service user repeatedly phones, visits the office, raises repeated issues, or sends large numbers of documents where their relevance isn't clear, we may decide to:

- limit contact to telephone calls from the service user at set times on set days
- restrict contact to a nominated member of DABVJB staff who will deal with future calls or correspondence from the service user
- restrict contact from the service user to writing only
- write to the service user advising them that the matter is considered to be closed and no further dialogue will be entered into with them

Where we consider continued correspondence on a wide range of issues to be excessive, we may tell the service user that only a certain number of issues will be considered in a given period and we ask them to limit or focus their requests accordingly.

We will always tell the complainant what action we are taking and why.

5.0 The process we follow to make decisions about unreasonable behaviour

Any member of DABVJB staff who directly experiences aggressive or abusive behaviour from a service user has the authority to deal immediately with that behaviour in a manner they consider appropriate to the situation and in line with this Policy.

With the exception of such immediate decisions taken at the time of an incident, decisions to restrict contact with DABVJB are only taken after careful consideration of the situation by a more senior member of staff.

5.1 How we let people know we have made this decision

When a DABVJB employee makes an immediate decision in response to aggressive or abusive behaviour, the service user is advised at the time of the incident. When a decision has been made by senior management, a service user will always be told in writing why a decision has been made to restrict future contact, the restricted contact arrangements and, if relevant, the length of time that these restrictions will be in place. This ensures that the service user has a record of the decision.

5.2 The process for appealing a decision to restrict contact

It is important that a decision can be reconsidered. A service user can appeal a decision to restrict contact.

An appeal could include, for example, a service user saying that: their actions were wrongly identified as unacceptable; the restrictions were disproportionate; or that they will adversely impact on the service user because of personal circumstances.

A senior member of staff who was not involved in the original decision will consider the appeal. They have discretion to quash or vary the restriction as they think best. They will make their decision based on the evidence available to them. They must advise the service user in writing that either the restricted contact arrangements still apply or a different course of action has been agreed.

5.3 How we record and review a decision to restrict contact

A copy of all correspondence should be retained per the retention schedule. A decision to restrict contact with a particular service user in relation to a specific matter may be reconsidered if the service user demonstrates a more acceptable approach, apologises or raises a completely different issue that has not been previously considered.

6.0 Equalities Act 2010

Where the matter concerns an equalities issue then it should be raised with the Assessor or Depute Assessor.

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Assessor & Electoral Registration Officer

Valuation Joint Board – 5 March 2021

Subject: Personnel Policies – Public Interest Disclosure Policy and Procedures

1.0 Purpose of Report

- 1.1 To seek Members approval of a Public Interest Disclosure Policy and Procedures for application within the Joint Board.

2.0 Background

- 2.1 As Members will be aware, the Valuation Joint Board generally aligns its Personnel Policies with West Dunbartonshire Council (WDC).
- 2.2 For some years now the Valuation Joint Board has operated a Confidential Reporting (Whistleblowing) Policy which provides employees with a mechanism to confidentially disclose any serious wrongdoing or malpractice within the Board's operations, without fear of sanction.
- 2.3 The 2020 Good Governance self-assessment process identified that the Confidential Reporting Policy was outdated and a review of the Policy was included in the Governance Action Plan.
- 2.4 Since the implementation of the Board's Confidential Reporting Policy, West Dunbartonshire Council has replaced its equivalent Policy with a Public Interest Disclosure Policy.

3.0 Progress

- 3.1 The Valuation Joint Board's Management Team has drafted and approved a Public Interest Disclosure Policy and Procedures for application within the Joint Board which are very much in line with those currently in use in West Dunbartonshire Council. These are attached (Appendix 1) for Members consideration.
- 3.2 The Policy has been developed to promote, encourage and support employees to make disclosures which are in the public interest. The supporting Procedures outline how staff can raise concerns, how we will handle concerns and the protection rights for employees. Protection is guaranteed for an employee who raises a reasonable and honest suspicion about a possible fraud, danger or other serious risk that threatens service users, colleagues, the public or the Board's own reputation.
- 3.3 The Joint Board's staff have been directly consulted on the draft Policy and procedures and no adverse feedback has been received.

4.0 Recommendation

- 4.1 Members are asked to approve the Public Interest Disclosure Policy and Procedures for implementation within the Joint Board.
-

Person to contact:

David Thomson (Assessor and ERO)

Tel: 07920 596275

E-mail: david.thomson@dab-vjb.gov.uk

Appendix 1: Public Interest Disclosure Policy and Procedures



Dunbartonshire and Argyll & Bute Valuation Joint Board

Public Interest Disclosure Policy

Documents and Version Control

Title	Public Interest Disclosure Policy
Version	MT approved
Contact Management Team approval date:	David Thomson 19 January 2021
Consultation with trades unions:	Consultation was directly with staff during January 2021
Supersedes Version	DABVJB Confidential Reporting Policy
Driver for change	Above policy does not reflect most recent legislation and practice. Governance self –assessment highlighted need for renewal. Alignment with policy in constituent Board
Legislative Context	The Employment Rights Act 1996, Part IVA (Protected Disclosures) and section 103A; the Public Interest Disclosure Act 1998; the Enterprise and Regulatory Reform Act 2013, sections 17 and 18.

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1. INTRODUCTION

- 1.1** Dunbartonshire and Argyll & Bute Valuation Joint Board ('the Board') is committed to the highest possible standards of delivery of our services and for full accountability for those services. In line with this commitment, employees are encouraged to come forward and raise any serious concerns they may have about malpractice or wrongdoing within the Board, as early as possible, to enable us to deal with risks appropriately.
- 1.2** This policy has been developed to promote, encourage and support employees to make disclosures in the public interest. The supporting procedures outline how to raise concerns, how we will handle concerns and the protection rights for an employees. Protection is guaranteed for an employee who raises a reasonable and honest suspicion about a possible fraud, danger or other serious risk that threatens customers, colleagues, the public or the Board's own reputation.

2. SCOPE

- 2.1** This policy applies to all employees of Dunbartonshire and Argyll & Bute Valuation Joint Board, including Chief Officers.
- 2.2** Concerns relating to a dispute about the employee's own employment position, with no additional public interest dimension to it, are not within the scope of this policy and fall under the remit of the relevant Grievance, Discipline or Dignity at Work policies.

3.0 DEFINITIONS

- 3.1** A disclosure in the public interest is where an employee has a concern about a danger, illegality or malpractice that has a public interest aspect to it; usually because it threatens others such as the local community, service users or other employees.
- 3.2** A qualifying disclosure is a concern about one or more of the following:
- Criminal offences (such as fraud or corruption)
 - A failure to comply with a legal obligation including statutory code of practice
 - A miscarriage of justice
 - Threats to an individual's health and safety
 - Damage to the environment
 - A deliberate attempt to cover up any of the above.

- 3.3** Where a concern is raised through this policy but is not deemed a disclosure in the public interest, employees will be referred to the most relevant policy to raise their concern.

4. KEY PRINCIPLES

- 4.1** This Policy aims to:-

- Create a culture of openness to encourage employees to raise concerns as early as possible to enable appropriate action to be taken.
- Provide a clear framework for raising concerns and feedback on any action taken.
- Reassure employees that they will be protected from possible reprisals or victimisation when a disclosure is made under the Policy.

5. LEGISLATIVE CONTEXT

- 5.1** The legislative context of the policy is Part IVA (Protected Disclosures) and section 103A of the Employment Rights Act 1996, as amended by the Public Interest Disclosure Act 1998 and the Enterprise and Regulatory Reform Act 2013 (“the legislation”). The legislation seeks to protect individuals who make certain disclosures of information in the public interest. Such qualifying disclosures that are in the public interest and meet the legal test will be protected in law. The Act also provides a right for individuals to bring action in respect of victimisation related to such qualifying disclosures.

- 5.2** All data recorded under this policy will be held in compliance with the Data Protection Act 2018 and GDPR.

6. APPLICATION OF POLICY AND PROCEDURES

- 6.1** To support the application of this policy separate procedures have been developed.

- 6.2** The procedure outlines 4 routes for employees to make disclosures in the public interest:

Route 1 - Disclosure made to Line Manager

Route 2 - Disclosure made to Line Manager’s Manager or other appropriate Senior Manager

Route 3 - Disclosure made to WDC’s Internal Audit

Route 4 - Disclosure made to External Regulating Body

7. ROLES AND RESPONSIBILITIES

7.1 Joint Board

- Creating a culture of openness to encourage employees to raise concerns as early as possible.
- Ensuring that appropriate mechanisms are in place for employees to report wrongdoing or malpractice and for such reports to be investigated accordingly.
- Protecting employees making a disclosure in the public interest in line with the legislation.

7.2 Management

- Maintaining knowledge of the 'Public Interest Disclosure Policy'.
- Carrying out a prompt investigation of any disclosures made in the public interest.
- Supporting employees making a disclosure in the public interest in line with the legislation.
- Ensuring WDC's Internal Audit are advised of appropriate disclosures made.
- Carrying out reviews of the Policy and Procedure.

7.3 Employees

- Maintaining knowledge of the 'Public Interest Disclosure Policy'.
- Raising qualifying disclosures as soon as possible in line with procedure to enable management to carry out any required investigation.
- Participating in any resulting investigation.

7.4 West Dunbartonshire Council Internal Audit

- Carrying out prompt investigation of any disclosures made in the public interest.
- Supporting employees making a disclosure in the public interest in line with the legislation.

7.5 West Dunbartonshire Council Human Resources

- Providing guidance, advice and support where necessary.

7.6 Trades Unions

- Providing guidance and support to employees.
- Accompanying employees to investigatory interviews as required.

8. REVIEW AND MONITORING

- 8.1** The policy will be reviewed in accordance with new or amended legislation as required. Responsibility for policy review and reporting to the Joint Board rests with the Assessor & ERO.
- 8.2** A central record of all concerns raised under the policy will be maintained and reports of disclosures will be made to the Joint Board as appropriate.

PROCEDURES

1. INTRODUCTION:

- 1.1 These procedures have been developed to support the Public Interest Disclosure Policy and outline how an employee can raise a concern, the steps that will be taken when a concern has been raised, providing feedback, confidential reporting and record-keeping.

2. PROTECTION

- 2.1 Employees making a disclosure in the public interest will be protected against being subjected to any detriment such as dismissal, harassment, victimisation or any other form of punitive sanction when a protected disclosure is made.
- 2.2 For an employee's disclosure to be protected by law they must:
- Disclose information and not simply make unsupported allegations
 - Reasonably believe the information is in the public interest and substantially true
 - Reasonably believe it shows one of the categories of qualifying disclosure, as referred to at 3.2 of the Policy.
- 2.3 If an employee is victimised or treated unfavourably due to making a disclosure in the public interest, this will be a disciplinary matter and will be referred to the appropriate disciplinary policy.

3. REPORTING A CONCERN

- 3.1 Employees should report any concerns as soon as possible using the appropriate reporting route. An employee is not expected to carry out any personal investigations to gather evidence, however they must disclose facts/information (as referred to at 2.2 and 3.4 of this Procedure).
- 3.2 All contact with the press must be made through the Assessor & ERO and take into account the Board's Code of Conduct. Any disclosures to the press or any other person which are not authorised by the Board, or protected by the Public Interest Disclosure Act, are prohibited and may result in disciplinary action.

REPORTING ROUTES

Route 1 – Line Manager

- 3.3 Employees should initially raise any concerns with their direct line manager. Where the concerns are in respect of the Assessor & ERO they should be raised with WDC Internal Audit. Concerns can be raised verbally or in writing.
- 3.4 An employee should provide as much information about the matter including: nature of concern; any relevant background information; the person/people involved, where they work, dates and times; names and jobs of other people who may or may not support the concern.
- 3.5 The Manager hearing the concern will take a record of the details. A template for recording concerns is available at appendix A.

Route 2 – Line Manager’s Manager or other appropriate Senior Manager

- 3.6 When an employee does not feel confident about raising a concern with their line Manager, or they suspect the concern implicates the line Manager in some way, the concern can be raised at a more senior level.
- 3.7 The Manager dealing with the concern will take a record of the details for recording purposes. A template for recording concerns is available at appendix A.

Route 3 – Internal Audit

- 3.8 The Board understands that employees may wish to raise a concern outside of line management or receive independent advice on concerns they may have before reporting this to their Manager. Employees can raise a concern through WDC Internal Audit.
- 3.9 Concerns can be raised verbally or in writing to WDC Internal Audit. Contact details for Internal Audit can be found in Appendix B.
- 3.10 Employees are not required to complete any paperwork however; Internal Audit will take a record of the details for recording purposes.

Route 4 – External

- 3.11 When an employee makes an internal disclosure in the public interest the relevant external bodies will be notified of any risks identified by the Board. While it is hoped that the Public Interest Disclosure Policy will encourage employees to raise concerns internally, the Board accepts that there may be occasions when an employee may decide that it is not

appropriate to raise concerns internally. In this case the employee may contact the appropriate external body (e.g. Police, HSE, registered statutory body) in line with the Code of Conduct.

4.0 HANDLING CONCERNS

- 4.1** When a concern has been raised an assessment will be made of the action to be taken. This may involve an internal query or a more formal investigation.
- 4.2** Before an investigation is carried out the line Manager or Internal Audit will consider whether the concerns should be treated as a disclosure in the public interest e.g. something a regulator would consider to be of public interest. This will include considering the following factors:
- An employee making a disclosure in the public interest is best viewed as a witness who is putting the organisation on notice of the risk rather than as a complainant seeking to dictate to the organisation how it responds.
 - A disclosure in the public interest is an aspect of good citizenship in that the employee is speaking up for, and on behalf of, others to draw this malpractice or wrongdoing to the attention of the Board.
- 4.3** If the concerns do not meet these factors, the employee will be directed to the most relevant policy to take their concerns forward.
- 4.4** Management or Internal Audit will consider the information in the context of what they know about the particular area or activity and the information the employee provides. From that, and on the assumption that the information is well-founded, the Manager or Internal Audit should assess:
- how serious and urgent the risk is;
 - whether the concern can best be dealt with under the Disclosure in the Public interest policy or some other procedure; and
 - whether the assistance of, or referral to, senior Managers or a specialist function will be desirable or necessary.
- 4.5** If the information can simply be followed up during a routine audit, or if it could just as easily have come from a customer complaint, then there will often be practical advantages for all concerned if the organisation addresses the matter on that basis and does not build its response around the employee's evidence. If this appears a realistic way forward, the employee that reported the concern should be informed.
- 4.6** If appropriate, the Manager or Internal Audit will conduct an investigation into the concerns and produce a report detailing their findings to be passed to the Assessor & ERO.

- 4.7 Where Internal Audit finds cause for further action following an initial investigation, this will be passed to the Assessor & ERO to nominate an appropriate Manager to take forward.
- 4.8 Where specific inquiries need to be made in the area where the employee raising the concern works, the employee should be prepared to answer questions as part of the process.

5.0 OUTCOME OF INVESTIGATION

- 5.1 Following the investigation, if a disciplinary offence has been identified the complaint will then be dealt with under the relevant disciplinary policy.
- 5.2 If a serious issue has been identified, the Assessor or Internal Audit will consider informing any external bodies (e.g. a regulator, a professional body or the police) either to enlist their assistance or to reassure them that the matter is being addressed properly.
- 5.3 Following the investigation, if it is identified that there is no case to answer, no further action will be taken.

6. FEEDBACK

- 6.1 When requested, the Board will provide relevant feedback to the employee who raised the concern. While the Board will provide as much feedback as it properly can, due to the legal obligations of confidentiality, feedback will not include the outcome of any disciplinary action taken against another employee or any information that may lead to a wider public disclosure.
- 6.2 Where feedback is limited, employees should be assured that, this does not reflect on the seriousness of the original concern.
- 6.3 In the event that no conclusion can be drawn from the concerns raised, and the employee did not act maliciously, the employee will be advised of the outcome of the investigation with any discrepancies between the initial report and the findings being highlighted.

7.0 DELIBERATELY FALSE OR MALICIOUS ALLEGATIONS

- 7.1 An employee will not be penalised or subjected to any detriment for making a public interest disclosure. However, where a concern is not a public interest disclosure and it is considered that it was raised frivolously, maliciously or for personal gain, this will be a disciplinary matter.

8.0 CONFIDENTIALITY

- 8.1** Concerns raised will be treated in strict confidence and, when requested, an individual's identify will normally be kept confidential. However in some circumstances it may not be possible to preserve the anonymity of the employee making the initial report. For example, if the matter is serious enough to be investigated in detail by Internal Audit or reported by the Board to an external agency such as the Health and Safety Executive or the Police.

9.0 ANONYMOUS ALLEGATIONS

- 9.1** To assist in the effective investigation of any disclosures made under this policy the Board strongly encourages employees to reveal their identity.
- 9.2** If an employee chooses to make an anonymous disclosure, the Board will not be able to provide any feedback to the individual and the Manager or Internal Audit will have to consider the seriousness of the issue, the credibility of the concern and the likelihood of being able to confirm the allegation, in other ways.

10.0 RECORD KEEPING

- 10.1** A central record of all complaints raised under this policy will be maintained. The record will show details of the complaint, action taken and outcome.
- 10.2** Where, following an investigation, no further action is required all documentation will be destroyed.
- 10.3** Following the investigation, if a disciplinary offence has been identified the complaint will then be dealt with under the relevant disciplinary policy and records held in compliance with that policy.



Dunbartonshire and Argyll & Bute
Valuation Joint Board

Private and Confidential

Disclosure in the Public Interest

Record of Concern

Employee Name	
Employee Reference Number	
Job Title	
Location	
Phone Number	

Details of concerns Raised	
Date concern raised	
Confidentiality Requested	<input type="checkbox"/> Yes <input type="checkbox"/> No

Response	Supporting Evidence
Investigation Approved	
Employee directed to relevant policy to raise concern	
No further Action required	

Line Manager's Signature		Date	
Employee's Signature		Date	

Internal Audit Contact Details

E-mail	publicinterestdisclosure@west-dunbarton.gov.uk
Post	Public Interest Disclosure West Dunbartonshire Board 16 Church Street Dumbarton G82 1QL

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Assessor & Electoral Registration Officer

Valuation Joint Board – 5 March 2021

Subject: Workforce Planning

1.0 Purpose

- 1.1 To advise Members of progress in relation to Workforce Planning within the Joint Board.
- 1.2 To seek Members' approval of a Workforce Plan for 2021/22

2.0 Background

- 2.1 Workforce planning is part of the Joint Board's overall approach to Best Value and Good Governance. It provides a proactive mechanism to ensure delivery of strategic objectives by identifying and implementing strategies to ensure the provision of:
 - The right number of employees;
 - With the right skill sets;
 - In the right location;
 - At the right time; and,
 - At the right cost.
- 2.2 At its meeting in March 2020, the Joint Board approved its first formal Workforce Plan. It is good practice to revise the Workforce Plan annually.

3.0 Progress

2020/21 Workforce Plan

- 3.1 Despite the various challenges of the last year, the vast majority of the actions contained in the 2020 Workforce Plan, including planned recruitments and provision of formal training, were completed.
- 3.2 Additionally, recruitment to fill vacancies arising from resignations were completed at various times throughout the year.
- 3.3 As part of our preparations for the Scottish Parliamentary Election, and funded by the Scottish Government, we are recruiting and will train temporary Clerical Assistants and overtime has been offered to existing staff.

2021/22 Workforce Plan

- 3.4 The Joint Board's Management Team has reviewed the external and internal factors affecting the Board's resource requirements and have drafted a Workforce Plan for 2021/22.

3.4 More details on the implementation of the 2020/21 Workforce Plan and the proposed actions for 2021/22 are included in the revised Workforce Plan which is attached (Appendix 1) for Members' consideration

4.0 Next Steps

4.1 If approved by the Joint Board, the 2021/22 Plan will be communicated to all employees and the actions contained within the Plan will be effected.

4.2 The Plan will be reviewed regularly by the Joint Board's Management Team to ensure the appropriate level of progress is being made and that the required outcomes are being met. Actions will be adjusted if they are not having the desired impact or if circumstances change.

4.3 Reports on progress will be provided to the Joint Board as is appropriate.

4.0 Recommendations

5.1 Members are asked to:-

(a) Note the progress in relation to implementing the 2020/21 Workforce Planning,

(b) Approve the 2021/22 Workforce Plan,

(c) Note that progress will be monitored and evaluated and further actions will be taken as circumstances require.

Person to contact:

David Thomson (Assessor and ERO)

Tel: 07920 596275

E-mail: david.thomson@dab-vjb.gov.uk

Appendices:

Appendix 1: DABVJB Workforce Plan 2021

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

WORKFORCE PLAN 2021

1.0 Introduction

The Valuation Joint Board approved its first formal Workforce Plan in March 2020, reflecting the critical point at which the Board was in terms of balancing new and planned statutory duties with the ongoing requirement to close an existing 'core' budget gap.

That Plan identified the Joint Board's approach to, and framework for, workforce planning and laid out the principal service requirements of delivering the Assessor & ERO's Non-Domestic Rating (NDR) valuation, Council Tax (CT) valuation and Electoral Registration (ER) functions. These elements of the Workforce Plan, including the commitment to ensure that good equal opportunities practice underpins implementation of the plan, are unchanged from 2020 and will not be reiterated below.

Rather, this review will:-

- (a) Provide an update on changes and events which impacted on the implementation of the 2020 Workforce Plan or are relevant to 2021 and beyond,
- (b) Advise on the progress of the actions contained in the 2020 Plan,
- (c) Propose the actions required to meet the Joint Board's ongoing workforce requirements.

2.0 Workforce Planning – Context

2020/21 was, of course, a year which was completely dominated by the COVID-19 pandemic and the various government restrictions imposed to deal with the outbreak. These had various direct and indirect impacts on the operations of the Joint Board, including the implementation of the Workforce Plan. The effects of the pandemic are more fully reported elsewhere but some of the factors relevant to workforce planning included:-

- (a) The various restrictions on travel and workplace attendance required that we had to expand our capability to work from home.
- (b) After a period of significant uncertainty, the Scottish Government extended the timetable for disposing with Revaluation and certain other NDR appeals from 31 December 2020 to 31 December 2021. The pandemic itself resulted in the receipt of almost 2,500 additional appeals and the workload implications of disposing of these are significant. Further appeals on the same basis are likely.
- (c) Similarly, the 2023 Revaluation was, latterly, confirmed as being postponed from April 2022 until April 2023 with the valuation date changed from 1 April 2020 to 1 April 2022. Thus, Revaluations now have a one year lead-in time.
- (d) Consequent to the above, the dates for the coming into force of the various provisions of the Non-Domestic Rating (Scotland) Act were revised.
- (e) Notwithstanding the above delays to the Revaluation and the appeals disposal dates, the lack of the local Valuation Appeal Committees hearings has significantly affected appeal disposal rates. Continued lack of hearings is very likely to result in resource pressures during 2021 and 2022.

- (f) There were delays in effecting the Civil Penalty regime due to the late implementation of Regulations relating to the appeals procedure. Further, Government policy and stakeholder input resulted in the SAA reviewing its approach to the roll-out of these new powers.
- (g) The expectation, informed by public attitude surveys, that there will be a very significant increase in postal voter applications received in advance of the Scottish Parliamentary Election which is scheduled to be held in May 2021.
- (h) Our ability to provide Trainee Valuers with suitable training and experience was directly affected by home working and this may delay the point at which the planned complement of qualified surveyors is achieved.

In the longer term, the pandemic is likely to affect the general economy in a negative way with probable consequences for public sector funding. The general economic situation also has an effect on property development and property market activity and these may feed through into NDR and Council Tax maintenance workloads in due course.

Independent of the pandemic, a number of internal and external factors arose or changed which either had to be considered during the year or will need to be taken into account when projecting forward. These include the failure to attract suitably qualified Divisional Valuers/Valuers/Surveyors at several recent rounds of recruitment.

3.0 2020 Workforce Plan - Progress

Notwithstanding the above, the vast majority of the actions contained in the 2020 Workforce Plan, including planned recruitments and provision of formal training, were completed. Further detail is provided at Appendix 1.

As well as the various rounds of recruitment contained in the 2020 Workforce Plan, recruitment to fill vacancies arising from resignations were completed at various times throughout the year despite the practical difficulties arising from carrying out recruitment in the context of the pandemic.

The pandemic did require that we vastly expand our home working capability and this included procurement of devices for staff along with implementation of remote working software and collaborative tools. The continued need for staff to attend the workplace, albeit on a limited basis, required full risk assessment of each office and the implementation of new working arrangements in line with public health advice. Before, and on, returning to the office, staff were trained in the new procedures.

The pandemic also resulted in Government and the Electoral Management Board (EMB) for Scotland reviewing the electoral system's resiliency in advance of the Scottish Parliamentary Election in May 2021. This review resulted in the Convener of the EMB issuing a direction to EROs to provide contingency for an expected rise in absent voters and to the Government providing funding for that purpose. As a result, temporary staff were recruited and trained and overtime offered to staff in the period leading up to the election.

The approach to the annual electoral canvass was amended to ensure distancing measures were in place and the training for temporary canvass staff was updated accordingly.

4.0 2021 Workforce Plan

Many of the issues which drove the requirements of the 2020 Workforce Plan and their impacts on the Joint Board, remain valid, including:-

- (a) The ongoing commitment of the Government to 3-yearly NDR Revaluations with one year between valuation date and the Revaluation taking effect, albeit the cycle will now change with effect from 2023.
- (b) The ongoing commitment of the Government to implement a 2-stage, proposal and appeals system in relation to NDR.
- (c) The continuing constraints on local government funding.
- (d) Electoral Canvass Reform and recent franchise changes will require an ongoing consideration of workloads and staffing requirements.

More detail of effects of the above, and other factors, and the proposed actions to address these during 2021/22 are included in the analyses at Appendices 2A and 2B (below).

A new driver which has arisen from the pandemic is the clear demand amongst some staff for continued home working, in some form, after restrictions have been lifted. As part of its response to the pandemic, the Joint Board's Management Team has committed to a complete review of working arrangements and the various related issues. This may have workforce implications in terms of working hours, supervision, health & safety, terms and conditions etc. As the outcomes of that review are not yet known, no specific actions are included in the plans below but the Management Team will retain an awareness of the possibilities and potentially add actions to the Workforce Plan as the year unfolds.

APPENDIX 1: 2020 WORKFORCE PLAN - PROGRESS

External Drivers	Agreed Actions	Responsibility	Target Date	Progress
<u>Budget pressure</u>	<p>Voluntary Early Retirement and Voluntary Severance scheme to remain open to staff.</p> <p>Utilise the opportunities offered by natural churn.</p> <p>Consider retention (rather than loss) of technical posts through Barclay Funding</p>	<p>} } } } Assessor & } ERO } } }]</p>	Ongoing	<p>An underspend on staffing costs was delivered in 2019/20 and is projected for 2020/21 thereby relieving some of the pressure on reserves.in the short to medium term.</p> <p>Planned and unintended churn has allowed savings to be made.</p> <p>Not all posts included in budget estimates were filled.</p> <p>One post was retained as a result of the provision of Barclay funding.</p>
<u>NDR Reform</u>	<p>Increased need for technical staff</p> <p>Recruit graduate level Trainee Surveyor (Clydebank)</p> <p>Recruit entry level Trainee Surveyor (Campbeltown)</p>	<p>Assessor</p> <p>Assessor</p>	<p>Summer 2020</p> <p>Summer 2020</p>	<p>Graduate Trainee was recruited and has started the RICS Assessment of Professional Competence.</p> <p>An entry level Trainee was recruited, internally, and has commenced formal training through a Graduate Apprenticeship scheme. The vacancy created by the above appointment was back-filled.</p>
<u>NDR Reform</u>	<p>Increased demand for ICT resource.</p> <p>Provide flexible and overtime working for peak times and project pinch points.</p> <p>Continue to review need for additional programmer/ ICT officer</p>	<p>Depute Assessor</p> <p>Assessor/ Depute</p>	<p>Ongoing</p> <p>Continual review</p>	<p>This demand was mitigated somewhat by the delay to the 2022 Revaluation and several elements of NDR Reform.</p> <p>The need for such a post remains under review.</p>
<u>Civil Penalties Process</u>	<p>Provide Agresso training</p> <p>Potentially recruit new clerical/ admin post and/or review existing roles of clerical and admin posts to include new duties.</p>	<p>By arrangement with WDC</p> <p>Assessor</p>	<p>Spring 2020</p> <p>Spring/Summer 2020</p>	<p>Note that the implementation of this regime was held up by delays in passing the required secondary legislation</p> <p>Agresso training which was originally scheduled for January 2021 will be rescheduled.</p> <p>A revised approach to the implementation of the Civil Penalty regime has reduced the need for such a new</p>

				post though this will remain a consideration going forward.
<u>Canvass Reform</u>	Reduced numbers of canvassers required	PAO	June 2020	Fewer temporary staff were employed for the 2020 annual door-to-door canvass and significant savings against previous expenditure were made.
	Canvasser training requires to be reviewed	PAO	Spring/Summer 2020	Canvasser training was delivered timeously. Note that training of staff was recognised as an area of good practice in the Internal Audit report on Canvass Reforms
	Consider clerical/admin staffing levels and/or specific posts for change or removal.	ERO/PAO	Ongoing	This remains under review, though it is clear that staffing levels are now being determined by the demands of electoral 'events' rather than by the volumes of canvass workload.
<u>Expansion of the Franchise</u>	May offset the potential savings from canvass reform			
	Consider clerical/admin staffing levels and/or specific posts for change.	ERO/PAO	Ongoing	The expansion of the franchise has not resulted in significantly increased workloads to date, though the changes are still 'bedding in' and the effect remains under review.
	Training in new legislation and procedures will be required	PAO	Spring 2020	Training was delivered as planned.
Internal Drivers	Agreed Actions	Responsibility	Target Date	Progress
Retirement of Divisional Valuer (Clydebank)	Aim to recruit a suitably experienced DV in Q1 2020 to enable a start date of 1 April 2020 or ASAP thereafter	Assessor	March 2020	The vacant post was filled by internal promotion with effect from 1 April 2020. An attempt to fill the vacant Valuer post arising with a qualified surveyor failed to attract any suitable applicants, but the post was 'back-filled' by the recruitment of a Trainee Valuer in August 2020
Retirement of Administration Assistant (Clydebank)	In the short term the aim will be to recruit to the post of Admin Assistant.	ERO/PAO	Feb/March 2020	Admin Assistant appointed from existing staff in March 2020. 'Back-filling' of the vacant post created by the promotion completed in August 2020

APPENDIX 2A: 2021/22 - ENVIRONMENTAL ANALYSIS, WORKFORCE MODELLING AND ACTION PLANNING (EXTERNAL FACTORS)

Main Drivers	Implications/Scenarios	Other factors including Demand and Supply	Conclusions and Actions	Responsibility	Target Date	Monitoring and Evaluation
<p>Budget pressure Static or reduced council contributions. Existing budget gap increasing in future years Inflationary and other pay rises Future exhaustion of existing 'reserves'</p>	<p>Unable to:- * fund existing staffing levels * provide current service levels and/or * deliver on future duties.</p>	<p>Efforts to achieve operational efficiencies and improve productivity will be ongoing continually</p> <p>New and better use of IT systems will be considered to assist with the above.</p> <p>Direct funding specifically for NDR/Barclay Reforms and SPE resilience planning.</p> <p>Joint Board Working Group established to consider closing the funding gap</p>	<p>Voluntary Early Retirement and Voluntary Severance scheme to remain open to staff.</p> <p>Utilise the opportunities offered by natural churn.</p> <p>Consider retention (rather than loss) of technical posts through Barclay Funding</p>	<p>Assessor & ERO</p>	<p>Ongoing</p>	<p>Budget reports will measure whether relevant savings are being made.</p> <p>KPI and other performance reports will measure any effect on service delivery</p>
<p>NDR Reform 3-yearly Revaluation cycle with 1-yr 'Tone' date New proposals and appeals process Addition of some (parts of) public parks to the valuation roll increase maintenance. Provision of comparison information. Increased transparency</p> <p>Civil Penalty Powers</p> <p>New BGA marker New Self-Catering subjects criteria</p>	<p>Valuation cycle compressed – processes which are currently 'end-on-end' will need to be carried out simultaneously/in parallel.</p> <p>Capture of new subjects and valuation information will have a 'front-end'/start-up resource implication</p> <p>Increased maintenance activity</p>	<p>Direct funding specifically for NDR/Barclay Reforms</p> <p>Market dearth of appropriately qualified surveyors</p> <p>Inflationary market for appropriately qualified surveyors</p> <p>Known retirements</p> <p>Delaying effect on training, especially of Graduate Trainees, caused by the COVID pandemic and home working.</p>	<p>The appointments made in 2020/21 remove the need to further bolster the valuation teams for the purposes of NDR Reform <u>at this time</u>.</p> <p>Continue to provide/accelerate formal training to Undergraduate Trainee Valuers and APC training the Graduate Trainee Valuers</p>	<p>N/A</p> <p>Depute Assessor/ Divisional Assessors</p>	<p>N/A</p> <p>Ongoing</p>	<p>NDR Reform/'Barclay' funding has been committed to the retention of technical staff.</p> <p>KPI and other performance reports will measure any effect on service delivery</p> <p>Management Team will monitor progress with respect to delivery of R2023 and, subsequently, appeals disposal.</p>

Main Drivers	Implications/Scenarios	Other factors including Demand and Supply	Conclusions and Actions	Responsibility	Target Date	Monitoring and Evaluation
<u>NDR Reform</u> - As above	Redevelopment of existing Valuation systems. Expansion of portal valuations. Development of new databases (Assessor Information Notices (AINs), civil penalties etc)	Low availability of programmers with specific knowledge of platforms and Assessors business. Onerous training requirements.	Provide flexible and overtime working for peak times and project pinch points. Continue to review need for additional programmer/ ICT officer	Depute Assessor Assessor/ Depute	Ongoing Continual review	Management Team will monitor progress with respect to delivery of R2023 ICT requirements
<u>Civil Penalties Process</u>	See above re ICT development Increased need for more pro-active and accurate management of AINs New tasks of initiating CPNs and liaison with WDC re recovery. Requirement to record and report payments received and reconcile to penalties issued.	Process to be delivered in partnership with WDC using their debtors system. Develop appropriate data base(s) Note that the implementation of this regime will be selective and, as a result, will not add significantly to volumes of workloads in the short term. Though this will remain under review as the process evolves.	Provide Agresso training Review ongoing resource requirements of CP process	By arrangement with WDC Assessor Assessor	March 2021 Ongoing	Agresso system has been amended for the purposes. Training which was originally scheduled for January 2021 will need to be rescheduled Process map, staff guidance and responsibilities agreed and in place.
<u>Canvass Reform</u> New 3-route approach to the annual canvass with 'No changes" no longer required to make a return	Fewer items to physically process at peak times Fewer non-returns to follow-up	EMS changes, including improved analysis and reporting capability Cessation of grant funding from Cabinet Office Reformed canvass completed in 2020	Complete an analysis of the reformed 2020 canvass and review procedures for future Staff and Canvasser training to be reviewed for any changes arising from above review. Consider clerical/admin staffing levels and/or specific posts for change or removal.	PAO PAO ERO/PAO	Spring 2021 Summer 2021 Ongoing	Management Team reports (See Reporting Framework) will monitor service delivery

APPENDIX 2B: 2021/22 - ENVIRONMENTAL ANALYSIS, WORKFORCE MODELLING AND ACTION PLANNING (INTERNAL FACTORS)

Internal Factor	Implications/Scenarios	Other factors including Demand and Supply	Conclusions and Actions	Responsibility	Target Date	Monitoring and Evaluation
Retirement of one full-time Valuer (May 2021) and resignation one part-time Valuer (April 2021), both from Clydebank office.	<p>Loss of experienced Valuers/Valuation knowledge</p> <p>Loss of training capability</p> <p>Increased reliance on inexperienced/unqualified staff</p>	<p>Retirements and resignations in recent years have significantly depleted the levels of experience in the surveying staff of the VJB. These departures will exacerbate the loss.</p> <p>Market dearth of, and inflationary market for, appropriately qualified surveyors</p> <p>Previous failure to attract qualified surveyor applicants</p> <p>Current ratio of qualified staff to trainees is close to untenable.</p> <p>Delaying effect on training, especially of Graduate Trainees, caused by the COVID pandemic and home working.</p> <p>Operational pressures on staff to dispose of NDR appeals and prepare for the 2023 Revaluation</p>	<p>Aim to recruit a suitably experienced Rating Surveyor/Valuer</p> <p><u>Note:</u> Given the loss of experienced staff and the increase in trainee numbers, the option to replace a surveyor with a trainee is no longer an option</p> <p>Aim to accelerate APC training on return to office working</p>	<p>Assessor</p> <p>Depute Assessor/ Divisional Assessor</p>	<p>TBC</p> <p>TBC</p>	<p>The likely availability of candidates will be balanced against the operational needs to progress disposal of appeals and prepare for the 2023 Revaluation.</p> <p>A variety of metrics are already in place to monitor appeal disposal and revaluation progress.</p> <p>As circumstances and public health guidance allow.</p>
Depleted experience in the technical/valuation teams	<p>Loss of experience/knowledge</p> <p>Inability to fulfill statutory duties.</p>	<p>See above.</p> <p>Availability of formal and APC training opportunities.</p>	<p>Continue to provide formal training to Undergraduate Trainee Valuers and APC training the Graduate Trainee Valuers</p> <p>Continue to provide qualified staff with CPD and other learning opportunities,</p>	<p>Assessor/ Depute Assessor</p> <p>Assessor/ Depute Assessor</p>	<p>Ongoing</p> <p>Ongoing</p>	

			including attendance at VAC, Lands Tribunal and Lands Valuation Appeal Court.			
Retirement of one part-time Clerical Assistant (June 2021) in Clydebank office.	Loss of processor resource and experience.	<p>Canvass Reform</p> <p>Revised Clerical processes</p> <p>Requirement to close budget gap in core staffing</p> <p>Note the existing commitment to review all clerical and admin structures once Canvass Reform and the changes to the franchise have been established.</p> <p>NDR Reform with expected changes in clerical/admin processes</p>	Await the completion of reformed canvass in a more 'normal' year and review staffing requirement thereafter.	Assessor & ERO/PAO	Early 2022	

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Treasurer

Valuation Joint Board: 5 March 2021

Subject: Audit Scotland's Annual Audit Plan 2020/21

1. Purpose

- 1.1 The purpose of this report is to present Audit Scotland's Annual Audit Plan for the audit of financial year 2020/21 to the Board for information.

2. Background

- 2.1 Audit Scotland has produced their Annual Audit Plan which provides an overview of the audit approach to be adopted and describes the outputs the Board can expect to receive. The plan is appended to this report for noting.

3. Main Issues

- 3.1 The Annual Audit plan identifies the key audit risks in the Risks and Planned Work within Exhibit 1 on pages 4 to 6 of the attachment.
- 3.2 A summary of the proposed audit timetable is provided within Exhibit 4 on page 9 of the appended plan.
- 3.3 The fee for the local audit for 2020/21 is £7,610. This is a slight increase from the charge in 2019/20 (£7,450).

4. Recommendations

- 4.1 The Board is asked to note Audit Scotland's audit plan for the audit of financial year 202/21.

Stephen West

Treasurer

Date: 16 February 2021

Person to Contact: Joanne Thomson, Accountant
West Dunbartonshire Council
Telephone (01389) 737875
E-mail: Joanne.Thomson@west-dunbarton.gov.uk

Appendix: Audit Scotland's Annual Audit Plan 2020/21.

Dunbartonshire and Argyll & Bute Valuation Joint Board

Annual Audit Plan 2020/21



 AUDIT SCOTLAND

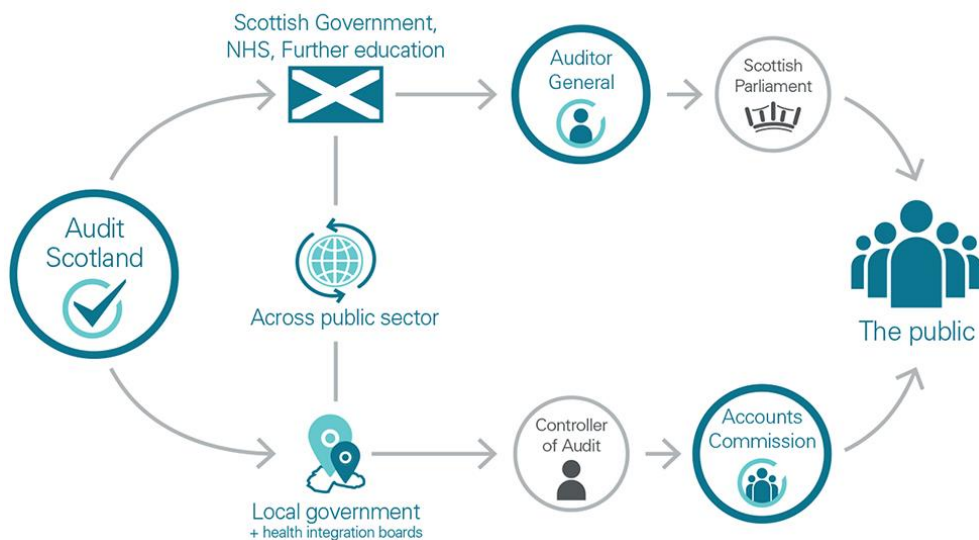
Prepared for the Dunbartonshire and Argyll & Bute Valuation Joint Board

5 March 2021

Who we are

The Auditor General, the Accounts Commission and Audit Scotland work together to deliver public audit in Scotland:

- The Auditor General is an independent crown appointment, made on the recommendation of the Scottish Parliament, to audit the Scottish Government, NHS and other bodies and report to Parliament on their financial health and performance.
- The Accounts Commission is an independent public body appointed by Scottish ministers to hold local government to account. The Controller of Audit is an independent post established by statute, with powers to report directly to the Commission on the audit of local government.
- Audit Scotland is governed by a board, consisting of the Auditor General, the chair of the Accounts Commission, a non-executive board chair, and two non-executive members appointed by the Scottish Commission for Public Audit, a commission of the Scottish Parliament.



About us

Our vision is to be a world-class audit organisation that improves the use of public money.

Through our work for the Auditor General and the Accounts Commission, we provide independent assurance to the people of Scotland that public money is spent properly and provides value. We aim to achieve this by:

- carrying out relevant and timely audits of the way the public sector manages and spends money
- reporting our findings and conclusions in public
- identifying risks, making clear and relevant recommendations.

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Risks and planned work

1. This annual audit plan contains an overview of the planned scope and timing of our audit which is carried out in accordance with International Standards on Auditing (ISAs), the [Code of Audit Practice](#), and [guidance on planning the audit](#). This plan sets out the work necessary to allow us to provide an independent auditor's report on the annual accounts and meet the wider scope requirements of public sector audit.

2. The wider scope of public audit contributes to assessments and conclusions on financial management, financial sustainability, governance and transparency and value for money.

Impact of Covid-19 on public audit

3. The public health crisis caused by the Covid-19 pandemic has had a significant and profound effect on every aspect of Scottish society. Public services have been drastically affected, requiring immediate changes to the way they are provided. The impact on public finances has been unprecedented, which has necessitated both the Scottish and UK governments providing substantial additional funding for public services as well as support for individuals, businesses and the economy. It is likely that further financial measures will be needed and that the effects will be felt well into the future.

4. Public audit has an important contribution to the recovery and renewal of public services. The Auditor General, the Accounts Commission and Audit Scotland are responding to the risks to public services and finances from Covid-19 across the full range of audit work including annual audits and the programme of performance audits. A January 2021 paper, [Covid-19 What it Means for Public Audit: An Update](#), restates the principles and approach we are taking following the reintroduction of significant restrictions in Scotland.

5. Audit Scotland is unable to meet the audit timetables which were possible before Covid-19, but we will aim to conclude the audit as early as possible. The well-being of audit teams and the delivery of high-quality audits remain paramount. Maintaining a pragmatic and flexible approach will enable change at short notice as new issues emerge, or current risks change in significance. Where this impacts on annual audits, revisions to this annual audit plan may be necessary.

Adding value


6. We aim to add value to the Dunbartonshire and Argyll & Bute Valuation Joint Board (DABVJB) through our external audit work by being constructive and forward looking, by identifying areas for improvement and by recommending and encouraging good practice. In so doing, we intend to help the DABVJB promote improved standards of governance, better management and decision making and more effective use of resources.


Audit risks

7. Based on our discussions with staff, attendance at Joint Board meetings and a review of supporting information we have identified the following significant risk for DABVJB. We have categorised these risks into financial statements risks and wider dimension risks. The key audit risks, which require specific audit testing, are detailed in [Exhibit 1](#).

Exhibit 1

Significant risks for the 2020/21 audit

 Audit Risk	Source of assurance	Planned audit work
Financial statements risks		
<p>1 Risk of material misstatement due to fraud caused by the management override of controls</p> <p>ISA 240 requires that audit work is planned to consider the risk of fraud, which is presumed to be a significant risk in any audit. This includes consideration of the risk of management override of controls to change the position disclosed in the financial statements.</p>	<p><i>Owing to the nature of this risk, assurances from management are not applicable in this instance.</i></p>	<ul style="list-style-type: none"> • Detailed testing of journal entries • Review of accounting estimates. • Testing of accruals and prepayments • Testing of significant transactions that are outside the normal course of business.
<p>2 Risk of material misstatement caused by fraud in expenditure</p> <p>The Code of Audit Practice expands the consideration of fraud under ISA 240 to include the risk of fraud over expenditure. There is a risk that expenditure may be materially misstated in the 2020/21 financial statements in relation to the DABVJB's significant expenditure streams, including: staff costs, supplies and services expenditure, and property costs.</p>	<ul style="list-style-type: none"> • Normal budget monitoring processes would establish and report the reasons for any unexpected fluctuations in expenditure during the year. • Payroll controls would prevent fraudulent or erroneous staff costs transactions. 	<ul style="list-style-type: none"> • Analytical procedures on expenditure streams. • Detailed testing of expenditure transactions, focusing on the highest risk areas.
<p>3 Estimations and judgements</p> <p>There is a significant degree of estimation and judgement in the measurement and valuation of the Joint Board's pension liability which is an estimate based on information provided by management and actuarial assumptions.</p> <p>This subjectivity represents an increased risk of material misstatement in the financial statements.</p>	<ul style="list-style-type: none"> • Pension Fund valuation completed by a qualified actuary with the applicability of actuarial assumptions used reviewed by officers. 	<ul style="list-style-type: none"> • Review of the work of the actuary, including consideration of the appropriateness of the actuarial assumptions used. • Review of Joint Board's procedures for ensuring actuarial valuations provided are appropriate and include assumptions relating to relevant legal rulings. • Confirm pension valuations in actuarial report are correctly reflected within the 2020/21 accounts.
Wider dimension risks		
<p>4 Non-Domestic Rates (Scotland) Act 2020</p>	<ul style="list-style-type: none"> • The Act was originally due to be fully implemented by April 	<ul style="list-style-type: none"> • Monitor Scottish Government and Joint Board

 Audit Risk	Source of assurance	Planned audit work
<p>The requirements of the Non-Domestic Rates (Scotland) Act 2020 has a direct increase on the statutory workload of the DABVJB.</p> <p>There is a risk that the DABVJB will be unable to meet the increased statutory workload due to insufficient resources.</p>	<p>2022 but Covid-19 has resulted in the full implementation being delayed.</p> <ul style="list-style-type: none"> The DABVJB has developed a Workforce Plan to assist in the delivery of the strategic objectives of the organisation. 	<p>updates on the implementation of the Act.</p> <ul style="list-style-type: none"> Monitor Joint Board performance reports on statutory activity.
<p>5 Scottish Parliamentary Elections</p> <p>Scottish Parliamentary Elections are scheduled for Thursday 6 May 2021. A substantial amount of work is required for this, and a significant increase in postal votes is expected due to Covid-19. There is a risk that this increased workload, and the associated costs, impacts on the other core activity of the DABVJB.</p>	<ul style="list-style-type: none"> The DABVJB's operational plans have been prepared to reflect the requirements of the 2021 elections. Additional funds have been provided by the Scottish Government to ease resource pressure associated with the elections. 	<ul style="list-style-type: none"> Monitor Joint Board updates on preparation for 2021 elections. Review budget monitoring reports to identify additional costs and income associated with the elections.

Source: Audit Scotland

8. International auditing standards require auditors to make a presumption of a risk of fraud in the recognition of income other than where there are circumstances that would allow this presumption to be rebutted. As the majority of the Joint Board's income is provided through funding from Argyll & Bute, East Dunbartonshire and West Dunbartonshire councils, or directly from the Scottish Government, we have concluded that there is no risk of material misstatement caused by fraud over income recognition and have therefore rebutted this presumption. As a result we do not plan to conduct any targeted audit procedures to address this risk.

Reporting arrangements

9. This audit plans, the outputs set out in [Exhibit 2](#), and any other outputs on matters of public interest will be published on Audit Scotland's website: www.audit-scotland.gov.uk.

10. Matters arising from our audit will be reported on a timely basis and will include agreed action plans. Draft management reports will be issued to relevant officers to confirm factual accuracy, prior to the issue and publication of final reports.

11. We will provide an independent auditor's report to the Joint Board and Accounts Commission setting out our opinions on the annual accounts. We will provide the Joint Board and Accounts Commission with an annual report on the audit containing observations and recommendations on significant matters which have arisen during the audit.

Exhibit 2

2020/21 Audit outputs

Audit Output	Joint Board Date
Annual Audit Report	15 September 2021
Independent Auditor's Report	15 September 2021

Source: Audit Scotland

Audit fee

12. The agreed fee for the 2020/21 audit of Dunbartonshire and Argyll & Bute Valuation Joint Board is £7,610 (£7,450 in 2019/20). In determining the fee we have taken account of the risk exposure of DABVJB, the planned management assurances in place and the level of reliance we plan to take from the work of internal audit.

13. Our audit approach assumes receipt of the unaudited annual accounts, with a complete working papers package on 18 June 2021. Where our audit cannot proceed as planned through, for example, late receipt of unaudited annual accounts, a supplementary fee may be levied. An additional fee may also be required in relation to any work or other significant exercises out with our planned audit activity.

Responsibilities

Dunbartonshire and Argyll & Bute Valuation Joint Board and Treasurer

14. Audited bodies have responsibility for ensuring the proper financial stewardship of public funds, compliance with relevant legislation and establishing effective arrangements for governance, propriety and regularity that enable them to successfully deliver their objectives.

15. The audit of the annual accounts does not relieve management or the DABVJB, as those charged with governance, of their responsibilities.

Appointed auditor

16. Our responsibilities as independent auditors are established by the Local Government (Scotland) Act 1973 and the Code of Audit Practice (including supplementary guidance), and are guided by the Financial Reporting Council's Ethical Standard.

17. Auditors in the public sector give an independent opinion on the financial statements and other information within the annual accounts. We also comment on the arrangements within the audited body to manage its performance, regularity, and use of resources. In doing this, we aim to support improvement and accountability.

Audit scope and timing

Annual accounts

18. The annual accounts, which include the financial statements, will be the foundation and source for most of the audit work necessary to support our judgements and conclusions. We also consider the wider environment and challenges facing the public sector. Our audit approach includes:

- understanding the business of Dunbartonshire and Argyll & Bute Valuation Joint Board and the associated risks which could impact on the financial statements
- assessing the key systems of internal control, and establishing how weaknesses in these systems could impact on the financial statements
- identifying major transaction streams, balances and areas of estimation and understanding how DABVJB will include these in the financial statements
- assessing the risks of material misstatement in the financial statements and determining the nature, timing and extent of audit procedures necessary to provide us with sufficient audit evidence as to whether the financial statements are free of material misstatement.

19. We will give an opinion on whether the financial statements:

- give a true and fair view of the state of affairs of the Joint Board as at 31 March 2021 and of the income and expenditure for the year
- the annual accounts have been properly prepared in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom 2020/21
- the annual accounts have been prepared in accordance with relevant legislation.

Other information in the annual accounts

20. We also review and report on the other information published within the annual accounts including the management commentary, annual governance statement and the remuneration report. We give an opinion on whether these have been prepared in accordance with the appropriate regulations and guidance. We also read and consider the other information in the annual accounts and report any material inconsistencies.

Materiality

21. We apply the concept of materiality in planning and performing the audit. Materiality defines the maximum error that we are prepared to accept and still conclude that the financial statements present a true and fair view. It helps assist our planning of the audit and allows us to assess the impact of any potential audit adjustments on the financial statements.

22. We calculate materiality at different levels as described below. The calculated materiality values for DABVJB are set out in [Exhibit 3](#).



characteristics



responsibilities



principal activities



risks



governance arrangements

Exhibit 3

Materiality values

Materiality	Amount
Planning materiality: This is the figure we calculate to assess the overall impact of audit adjustments on the financial statements. It has been set at 1.5% of gross expenditure for the year ended 31 March 2020 based on the latest audited accounts.	£44,000
Performance materiality: This acts as a trigger point. If the aggregate of errors identified during the financial statements audit exceeds performance materiality this would indicate that further audit procedures should be considered. Using our professional judgement, we have calculated performance materiality at 75% of planning materiality.	£33,000
Reporting threshold: We are required to report to those charged with governance on all unadjusted misstatements more than the 'reporting threshold' amount. This has been calculated at 3% of planning materiality and rounded to a memorable number.	£1,000



Source: Audit Scotland

Timetable

23. To support the efficient use of resources it is critical that a timetable is agreed with us for the production and audit of the annual accounts. The agreed timetable for the 2020/21 audit is shown at [Exhibit 4](#).

Exhibit 4

Annual accounts audit timetable

 Key stage	 Date
Consideration of unaudited annual accounts by those charged with governance	18 June 2021
Latest submission date of unaudited annual accounts with complete working papers package	30 June 2021
Latest date for final clearance meeting with Treasurer	27 August 2021
Agreement of audited unsigned annual accounts	1 September 2021
Issue of letter of representation, proposed independent auditor's report and proposed annual audit report for consideration at Joint Board meeting on 15 September 2021	1 September 2021
Meeting of the Joint Board to approve the audited annual accounts for signature by the Convenor of the Board, the Assessor and Electoral Registration Officer, and the Treasurer	15 September 2021
Presentation of Annual Audit Report to those charged with governance	15 September 2021
Independent auditor's report certified by appointed auditor	15 September 2021

Source: Audit Scotland

24. If issues arise during the course of the 2020/21 audit that mean it is not practical to certify the audited annual accounts in line with the audit timetable at [Exhibit 4](#), we will communicate this to the Joint Board at the earliest opportunity and agree a revised timetable for the completion of the audit.

Internal audit

25. International Auditing Standards require internal and external auditors to work closely together to make best use of available audit resources. We seek to rely on the work of internal audit wherever possible and as part of our planning process we carry out an annual assessment of the internal audit function at audited bodies.

26. Internal audit is provided by the internal audit section of West Dunbartonshire Council. Our assessment of the internal audit function concluded that it has sound documentation standards and reporting procedures in place and complies with the main requirements of the Public Sector Internal Audit Standards (PSIAS).

27. We will consider the work of internal audit as part of our audit and report relevant findings within our Annual Audit Report.

Audit dimensions

28. Our standard audits are based on four audit dimensions that frame the wider scope of public sector audit requirements. These are: financial sustainability, financial management, governance and accountability and value for money.

29. The Code of Audit Practice includes provisions relating to the audit of small bodies. Where the application of the full wider audit scope is judged by auditors not to be appropriate to an audited body then the annual audit work can focus on the appropriateness of the disclosures in the governance statement and the financial sustainability of the body and its services. In the light of the relatively low volume, and lack of complexity, of the financial transactions, we plan to apply the small body provisions of the Code to the 2020/21 audit of the Dunbartonshire and Argyll & Bute Valuation Joint Board.

Independence and objectivity

30. Auditors appointed by the Accounts Commission or Auditor General must comply with the Code of Audit Practice and relevant supporting guidance. When auditing the financial statements auditors must also comply with professional standards issued by the Financial Reporting Council and those of the professional accountancy bodies. These standards impose stringent rules to ensure the independence and objectivity of auditors. Audit Scotland has robust arrangements in place to ensure compliance with these standards including an annual “fit and proper” declaration for all members of staff. The arrangements are overseen by the Director of Audit Services, who serves as Audit Scotland’s Ethics Partner.

31. The engagement lead for the Dunbartonshire and Argyll & Bute Valuation Joint Board audit is Richard Smith, Senior Audit Manager. Auditing and ethical standards require the appointed auditor, Richard Smith, to communicate any relationships that may affect the independence and objectivity of audit staff. We are not aware of any such relationships pertaining to the audit of the Joint Board.

Quality control

32. International Standard on Quality Control (UK and Ireland) 1 (ISQC1) requires that a system of quality control is established, as part of financial audit procedures, to provide reasonable assurance that professional standards and regulatory and legal requirements are being complied with and that the independent auditor’s report or opinion is appropriate in the circumstances.

33. The foundation of our quality framework is our Audit Guide, which incorporates the application of professional auditing, quality and ethical standards and the Code of Audit Practice (and supporting guidance) issued by Audit Scotland and approved by the Auditor General for Scotland. To ensure that we achieve the required quality standards Audit Scotland conducts peer reviews and internal quality reviews. Additionally, the Institute of Chartered Accountants of Scotland (ICAS) have been commissioned to carry out external quality reviews.

34. As part of our commitment to quality and continuous improvement, Audit Scotland will periodically seek your views on the quality of our service provision. We welcome feedback at any time and this may be directed to the appointed auditor or to Audit Scotland's Audit Quality and Appointments group.

Dunbartonshire and Argyll & Bute Valuation Joint Board

Annual Audit Plan 2020/21

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DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD**Report by Treasurer****Valuation Joint Board – 5 March 2021**

**Subject: Revenue & Capital Budgetary Control Report to 31 January 2021
(Period 10)****1. Purpose**

- 1.1** The purpose of this report is to advise Members on the progress of the revenue budget and the capital programme for 2020/21.

2. Background**2.1 Revenue**

The Joint Board on 6 March 2020, agreed the revenue estimates for 2020/21. A total net budget of £2.958m was approved, funded from constituent contributions of £2.804m (including £0.193m for costs associated with the implementation of actions from the Barclay Review) and reserves of £0.154m.

2.2 Capital

The Joint Board on 6 March 2020, agreed the 2020/21 Capital Plan of £0.013m from constituent contributions (including contributions from the Barclay Review Funding) and unapplied capital resources. Following the 2019/20 year-end capital expenditure of £0.037m was brought forward into 2020/21 resulting in an overall capital budget of £0.050m.

3. Main Issue**3.1 Revenue**

Appendix 1 to this report highlights a favourable projected year end variance of £0.251m, whilst Appendix 2 provides information on the main variances.

- 3.2** Although the report indicates a favourable variance, the projected variance should be viewed in the knowledge that there are a number of variable factors which could arise between now and the 31 March 2021 and could affect the year end results, though due to the proximity to the financial year-end the risk of significant change to the projected position is regarded as low.

Capital

- 3.4** Appendix 3 highlights projected slippage (of expenditure and income) on the 2020/21 capital budget of £0.037m, with details of these variances noted in Appendix 4.

- 3.5** The Scottish Government allocated additional funding to provide contingency and resilience for the Scottish Parliament Elections. An amount of £0.010m has been allocated to capital through a CFR transfer to cover the costs of laptops and scanners.

4. Conclusion and Recommendation

4.1 Members are asked to:

- i) Note the projected favourable revenue variance of £0.250m (8% of the total budget); and
- ii) Note the 2020/21 budgetary position of the capital account.

.....
Stephen West
Treasurer
Date: 19 February 2021

Person to Contact: Joanne Thomson, Accountant
West Dunbartonshire Council
Telephone (01389) 737875

Appendix 1 Revenue BCR Period 10
Appendix 2 Revenue Analysis Report
Appendix 3 Capital BCR Period 10
Appendix 4 Capital Analysis Report

MONTH END DATE **31 January 2020**

PERIOD **10**

REVISED ESTIMATE 2020/21	DESCRIPTION	SPEND TO DATE	FORECAST SPEND 2020/21	FORECAST VARIANCE	Variance %	STATUS
£ 2,401,758	EMPLOYEE COSTS	£ 1,791,503	£ 2,313,599	£ (88,159)	-4%	Favourable
111,105	PROPERTY COSTS	73,465	105,855	(5,250)	-5%	Favourable
23,796	SUPPLIES & SERVICES	19,411	22,004	(1,792)	-8%	Favourable
7,650	PAYMENT TO OTHER BODIES	2,550	7,610	(40)	-1%	Favourable
365,664	ADMINISTRATION COSTS	157,359	488,424	122,760	34%	Adverse
54,935	OTHER EXPENDITURE	26,473	35,778	(19,157)	-35%	Favourable
2,964,908	GROSS EXPENDITURE	2,070,760	2,973,271	8,363	0%	Adverse
7,000	GROSS INCOME	52,930	265,915	(258,915)	3699%	Favourable
2,957,908	NET EXPENDITURE	2,017,830	2,707,356	(250,553)	-8%	Favourable
153,537	BALANCES USED					
2,804,371	AUTHORITES CONTRIBUTIONS					

UNDERSPEND	(250,553)	-8%
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MONTH END DATE

31 January 2020

PERIOD

10

Budget Area	Budget	Spend to Date	% Spend to Date of Total Budget	Forecast Spend	Forecast Variance	Status
	£	£	%	£	£	%
EMPLOYEE COSTS	2,401,758	1,791,503	75%	2,313,599	(88,159)	-4% ↑
Variance Narrative						
Main Issues	The favourable variance is mainly due to vacancies and a delay in filling vacancies, partly arising from inability to attract appropriate candidates. Due to COVID travelling expenses are currently showing an underspend as survey and inspection work has not been possible and travel to meetings has been minimal. Ill-health retirement costs are lower than anticipated due partly to a change in the premium rate applied and partly to staff numbers being temporarily reduced at April 2020					
Mitigating Action	The service is monitoring the effect on service delivery.					
Anticipated Outcome	It is likely this budget will underspend by the year end.					
ADMINISTRATION COSTS	365,664	157,359	43%	488,424	122,760	34% ↑
Variance Narrative						
Main Issues	The overspend arises from additional duties required to provide contingency arrangements for the Scottish Parliamentary Election. These additional costs are offset by additional Government grant income.					
Mitigating Action	Officers will ensure that Government income is received					
Anticipated Outcome	The projected overspend in this budget is matched by an increase in income resulting in no net effect					
GROSS INCOME	7,000	52,930	756%	265,915	(258,915)	-3699% ↑
Variance Narrative						

Main Issues	At the time of budget setting there was no expectation of further funding Scottish Government. However grant funding has been received for the following:- £15k from the UK Government grant to cover on-going costs of Individual Electoral Registration. The Scottish Government have allocated a total £252k of additional funding to cover costs of extension of the electoral franchise (£31k); provide contingency and resilience for the Scottish Parliament Elections (£158k); issue Household Notification letters as part of the preparations for SPE (£55k) and additional franchise extension to include all qualifying Foreign Nationals (£8k).
Mitigating Action	Officers will continue to monitor the budget.
Anticipated Outcome	It is anticipated that the favourable variance will continue.

MONTH END DATE **31 January 2021**

PERIOD **10**

ORIGINAL 2020/21 BUDGET	2019/20 YEAR END SLIPPAGE	REVISED 2020/21 BUDGET	DESCRIPTION	SPEND TO DATE	FORECAST SPEND	FORECAST SLIPPAGE	Variance %
£ 0	£ 10,265	£ 10,265	PLANNED UPGRADE OF SERVERS	£ 0	£ 0	£ (10,265)	-100%
0	11,000	11,000	FLEXI SYSTEM	0	0	(11,000)	-100%
0	3,262	3,262	EROs DR SERVER	0	0	(3,262)	-100%
0	13,000	13,000	EROs SERVER REPLACEMENT	1,000	1,000	(12,000)	-92%
3,800	0	3,800	PC LAPTOP REFRESH	4,642	4,642	842	22%
4,900	0	4,900	NETWORK UPGRADE - CLYDEBANK	4,841	4,900	0	0%
3,800	0	3,800	NDR REFORM COSTS	839	2,958	(842)	-22%
0	0	10,231	LAPTOPS & SCANNERS	0	10,231	0	0%
0	0	0	UNEARMARKED BALANCES	0	0	0	0%
12,500	37,527	60,258	GROSS EXPENDITURE	11,322	23,731	(36,527)	-61%
0	(37,527)	(37,527)	UNAPPLIED CAPITAL RECEIPTS CARRIED FORWARD	0	(1,000)	36,527	-97%
(12,500)	0	(12,500)	AGREED LEVEL OF CONSTITUENT CONTRIBUTIONS	(11,322)	(12,500)	0	0%
0	0	(10,231)	CFCR - SCOTTISH GOVERNMENT GRANT	0	(10,231)	0	0%
(12,500)	(37,527)	(60,258)	GROSS INCOME	(11,322)	(23,731)	36,527	-61%
0	0	0	PROJECTED CAPITAL RECEIPTS CARRIED FORWARD	0	0	(36,527)	

DUNBARTONSHIRE & ARGYLL & BUTE VALUATION JOINT BOARD
 CAPITAL BUDGETARY CONTROL 2020/2021
 ANALYSIS FOR VARIANCES

MONTH END DATE

31 January 2020

PERIOD

10

Budget Area	Budget	Spend to Date	% Spend to Date of Total Budget	Forecast Spend	Forecast Variance	Status
	£	£	%	£	£	%
Planned Up-grade of Servers	20,000	6,310	32%	11,310	(8,690)	-43% ↑
Project Description	Replacement of the data share server with the removal of the file sharing application from the existing domain controllers.					
Main Issues/Progress update	Two servers have been purchased, configured and are now running, as part of the project the board have taken advantage of changes in technology to provide virtual servers which allow us to also accommodate the EROs and EROs DR server. This part of the project is in the final stages of testing and sign off is anticipated early in 21/22. COVID restrictions at various points during 20/21 prevented the project progressing as swiftly as hoped					
Flexi time recording system replacement	11,000	0	0%	0	(11,000)	-100% ↑
Project Description	The Boards flexitime recording system was approximately 20 years old and is no longer supported.					
Main Issues/Progress update	Due to COVID and the increased use of homeworking the actual requirement for this has evolved. A new specification will be required during 21/22 to ensure that any system is fit for any combination of home and in office working that evolves in the coming months.					
EROs DR Server	3,200	0	0%	0	(3,200)	-100% ↑
Project Description	In line with the Boards IT strategy the EROs DR server is due for renewal.					
Main Issues/Progress update	The board have taken advantage of changes in technology which have been included within their planned upgrade of server project. This part of the project is in the final stages of testing and sign off is anticipated in early 21/22. COVID restrictions at various points during 20/21 prevented the project progressing as swiftly as hoped this year.					

DUNBARTONSHIRE & ARGYLL & BUTE VALUATION JOINT BOARD
 CAPITAL BUDGETARY CONTROL 2020/2021
 ANALYSIS FOR VARIANCES

MONTH END DATE

31 January 2020

PERIOD

10

Budget Area	Budget	Spend to Date	% Spend to Date of Total Budget	Forecast Spend	Forecast Variance	Status
	£	£	%	£	£	%
EROs Server Replacement	13,000	0	0%	1,000	(12,000)	-92% ↑
Project Description	Replace service in conjunction with EROs DR Server Renewal.					
Main Issues/Progress update	The board have taken advantage of changes in technology which have been included within their planned upgrade of server project. This part of the project is in the final stages of testing and sign off is anticipated in early 21/22. COVID restrictions at various points during 20/21 prevented the project progressing as swiftly as hoped this year.					

DUNBARTONSHIRE AND ARGYLL AND BUTE VALUATION JOINT BOARD

Report by Treasurer

5 March 2021

Subject: Updated Financial Strategy and Revenue and Capital Estimates 2021/2022

1. Purpose of Report

1.1 The purpose of this report is to:

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

2. BackgroundLong Term Financial Strategy

2.1 The Board agreed the Long Term Finance Strategy in March 2020 which described the short, medium and long term financial position of the Board and identified the variables which would affect the future funding position.

Revenue

2.2 The Scottish Government provides grant funding to local authorities for Valuation Joint Board activities through Grant Aided Expenditure (GAE) allocations for:

- Council Tax Valuation;
- Electoral Registration; and
- Lands Valuation.

2.3 GAE allocations are updated regularly from various sources of information collected by Scottish Government. Changes in these allocations results in changes to funding to local authorities for the services. Therefore the allocation of Valuation Joint Board expenditure between the three constituent authorities can change, which in turn changes the allocation of the requisition payment from the authorities to the Joint Board.

- 2.4** The GAE allocations for 2021/22 have been provided to Councils but not yet formally published on the Scottish Government website and the Scottish Government's budget process has not yet completed through Parliament so may change. Therefore it is proposed that the core budget is allocated based upon GAE allocations for 2020/21, which is similar to the process followed in previous years.
- 2.6** The Scottish Government settlement to councils for 2021/22 continues to provide funding to cover the costs of implementing the recommendations of the Barclay Review and for 2021/22. Directors of Finance have agreed to pass on the full Barclay funding to the Board.
- 2.7** As at 31 March 2020, revenue reserves held totalled £0.584m, of which £0.158m was earmarked to balance the 2020/21 budget, leaving an anticipated remaining reserve of £0.426m (including the Prudential Target of £100,000).

Capital

- 2.8** Following good practice, the Board aims to set capital budgets prior to 1 April each year, to allow spend to start on the agreed programme.
- 2.9** The capital plan for 2020/21 together with indicative capital estimates for 2021/22 to 2022/23 were provided last year, as shown below:

	%	2020/21 £	2021/22 £	2022/23 £
Total indicative bid		3,800	27,800	3,800
Available resources		0	0	0
Indicative resources required		3,800	27,800	3,800
East Dunbartonshire Council	24.25	922	6,743	922
West Dunbartonshire Council	25.92	985	7,206	985
Argyll and Bute Council	49.82	1,893	13,851	1,893
		3,800	27,800	3,800

3. Main Issues

Long Term Finance Strategy

- 3.1** In preparing the Draft Estimates for 2021/22, an update of the Long Term Financial Strategy has been prepared, to help plan for longer term financial issues by providing early sight of financial and other pressures. The updated Strategy is attached as Appendix 1.

Revenue

- 3.2** In recognition of the financial situation facing local government, efforts have been, and continue to be, made to identify efficiencies which allow for a standstill Council contribution to be recommended for 2021/22.

- 3.3** In generating the draft estimates, the following assumptions have been applied:
- Staff turnover has been assumed at 3%;
 - Pay award assumed at 2% in each financial year;
 - Barclay costs have been projected based on the estimated costs as the various recommendations are phased-in. For 2021/22 it is expected that the Scottish Government funding, will be in line with cost estimates provided by the Assessor at £225,392; and
 - No further funding from the Cabinet Office for IER is anticipated from 2021/22 onwards.
- 3.4** The budget agreed for 2020/21 planned to use reserves of £0.153m to balance the budget and £0.005m earmarked for ICT Consultancy. Current projections indicate that there is likely to be a net favourable in year position of £0.250m, resulting in the reserve increasing by £0.097 by the year end. This would result in a year-end reserve balance of £0.678m. This comprises of a “free” reserve of £0.578m and the prudential reserve of £0.100m. A report on 2020/21 budgetary position is provided elsewhere on the agenda for this meeting. Appendix 2 shows the projected outturn for 2020/21.
- 3.5** The 2021/22 draft estimate (also shown in Appendix 2) is based on a proposed standstill level of contribution from constituent authorities through the use of balances of £0.129m. The proposed use of reserves results in projected available resources for future use of £0.548 (including the prudential reserve). The main movements from the agreed budget 2020/21 and the draft budget 2021/22 are detailed in Appendix 3.
- 3.6** Financial pressures on the board during financial year 2020/21 due to COVID-19 have been minimal. For future years it’s anticipated that the board will have minimal costs relating to COVID-19.
- 3.7** With the UK Government and the European Union agreeing a Brexit deal the financial risk to the board is minimal.
- 3.8** Indicative estimates for 2022/23 and 2023/24 identify cumulative budget gaps of £0.158m and £0.227m (Appendix 2). Annex 2 of the Long Term Finance Strategy also projects forward budget gaps over the next 10 years. The budget gaps identified will require to be funded through either the use of reserves, additional constituent authority contributions, and potential additional Government grant and/or service efficiencies.

- 3.9** It is proposed that the expected year-end reserves position of £0.678m (as at 31 March 2021) is carried forward to be used as required to help meet the budget gap over future years, any unexpected and unfunded Barclay requirements, or for use in spend to save initiatives such as voluntary early retirement/ voluntary severance. The surplus will be monitored and its use will be reviewed if any material changes occur. Any such use of reserves will be reported on to the Joint Board.

Contributions from Authorities

- 3.10** As in previous years, it is recommended that the budget for 2021/22 be apportioned to constituent councils on the basis of their GAE figures per Appendix 4, summarised as follows:

Council	% Share	£
Argyll & Bute	49.69%	1,297,493
West Dunbartonshire	25.93%	677,070
East Dunbartonshire	24.38%	636,608
		2,611,171

Capital

- 3.11** Based upon projections for the 2020/21 outturn (as noted within the budgetary control report for period 10, reported elsewhere on the agenda), the Board is likely to carry forward resources of £0.037m fully earmarked for the slippage in timing of spend for the flexi system and server upgrades..
- 3.12** For 2021/22, there is a number of new bids for capital funding totalling £49,600 as detailed in Appendix 5. Should these bids be approved, it is proposed that the cost of these are met by using capital slippage (£29,600) and the remainder £20,000 from the Scottish Government.
- 3.13** Appendix 5 also details indicative capital bids for 2022/23 to 2023/24. Indicative capital funding required over these two additional years would result in a constituent contribution (based upon current 2020/21 GAE levels) of:

	Share %	2021/22 £	Indicative 2022/23 £	Indicative 2023/24 £
Total bid		49,600	18,600	4,600
Unapplied capital reserves		29,600	6,927	0
Scottish Government		20,000	0	0
Constituent Contribution		0	11673	4,600
Resources required		0	11,673	4,600
East Dunbartonshire Council	24.38	0	2,846	1,121
West Dunbartonshire Council	25.93	0	3,027	1,193
Argyll and Bute Council	49.69	0	5,800	2,286
		0	11,673	4,600

4. Risk Analysis

- 4.1** There are a number of assumptions within the draft budget and Finance Strategy. These assumptions (e.g. cost of valuation appeals; grant anticipated from the UK Government/Cabinet Office and Barclay funding) may lead to additional burdens if they do not come to the conclusion anticipated. Alternatively, additional grant funding may be identified which will have a positive effect on the current projections. Officers will monitor on an ongoing basis and update the Board and the Financial Strategy as appropriate.

5. Conclusions and Recommendations

- 5.1** The Joint Board is requested to:
- (a) Agree the updated Long Term Financial Strategy as detailed at Appendix 1;
 - (b) Agree the draft revenue budget for 2021/22;
 - (c) Agree that any surplus as at 31 March 2021 be carried forward into 2021/22, for future use and that that free reserves will continue to be held to help manage future budgets and the level of constituent authority contributions;
 - (d) Note the indicative revenue budgets for 2022/23 and 2023/24;
 - (e) Agree the 2021/22 revenue requisition is based on each council's 2020/21 GAE figures with the apportionment as identified at 3.10 above;
 - (f) Agree the proposed 2021/22 capital spend (as detailed in Appendix 5) of £29,600 to be progressed funded as detailed at 3.11 to 3.13 above;
 - (g) Note the indicative capital bids for 2022/23 and 2023/24 (as detailed in Appendix 5);
 - (h) 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); and
 - (i) 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.

.....
Stephen West
Treasurer
Date: 25 February 2021

Person to Contact: Joanne Thomson, Accountant,
West Dunbartonshire Council
Telephone (01389) 737875

Appendix 1 Draft Financial Strategy;

Appendix 2 Probable Outturn 2020/21;
Draft Revenue Estimate 2021/2022;
Indicative Estimates for 2022/23 and 2023/24.

Appendix 3 Main movement between 2020/21 approved estimate and
2021/22 draft estimate.

Appendix 4 Details of GAE allocations 2020/21 & 2021/22.

Appendix 5 Draft Capital Estimates 2021/22
Indicative Estimates for 2022/23 and 2023/24.



*Dunbartonshire and Argyll & Bute
Valuation Joint Board*

LONG TERM FINANCIAL STRATEGY

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DRAFT

1 Introduction

1.1 The purpose of the Financial Strategy is to allow the Valuation Joint Board (“the Board”) to consider and plan for longer term financial issues by providing early sight of pressures arising from areas such as: constituent authority funding reductions; service demand changes; etc. The Financial Strategy demonstrates that the Board is clear that the outcomes it plans to achieve link directly to the financial plans for the future and that any financial challenges identified which threaten the achievement of these outcomes are managed and prioritised in an orderly manner.

1.2 In recent years, the Scottish Government has provided a single year settlement for councils. This clearly makes it difficult to predict constituent contributions going forward, though it seems clear that the trend of reducing funding to councils may continue on an ongoing basis which is likely to result in pressure to reduce Board requisitions.

The financial impact of COVID-19 for local authorities during financial year 2020/21 is not yet fully clear as the pandemic continues to have a significantly impact on the country and is most likely to continue into financial year 2021/22.

In general it is anticipated that the Board will face ongoing financial challenges into the future. It is therefore likely that difficult choices will continue to be required – this Strategy provides a practical framework within which choices will be identified, debated and approved.

1.3 To provide clear and consistent direction for the Board, the following objectives have been identified for the Financial Strategy – it will ensure that:

- the Board has a comprehensive, coherent balanced budget;
- resources are allocated and deployed to facilitate delivery of services;
- all key strategic decisions on the allocation and deployment of resources are made within the appropriate financial context, with due regard to levels of risk;
- the Board is able to take full account of the impact of decisions on the overall financial resources of the Board in the short, medium and long term;
- the Board has flexibility to address new policy requirements, or significant changes to existing policies, within overall available financial resources; and
- there is an ongoing focus on securing efficiencies across the organisation.

1.4 The primary financial challenges facing the Board over the period of this Strategy will be delivering a coherent, balanced revenue budget year on year. To deliver this, the Board will need to continuously review existing and revised service delivery arrangements to determine if they are effective, efficient and sustainable, consider alternative methods of service delivery where appropriate and proactively identify opportunities to secure efficiencies or reduce service provision.

- 1.5 There is no doubt that the information generated through this process will result in options that require hard choices – one of the main challenges for the Board over the next few years will be that, once chosen, these options will often require a lead-in period prior to implementation.
- 1.6 If the Financial Strategy is to be successful, and achieve the objectives outlined, it must be a dynamic, living document reviewed on a regular basis.
- 1.7 The financial strategy undertakes some sensitivity analysis to provide a picture of best case, worst case and likely case in terms of financial projections. This allows Board to see the risk associated with the range of variables within the financial issues/pressures identified.
- 1.8 This strategy project budgets for ten years into the future and identify risks and issues longer term. It is clear that the further away from the current date that projections go the less certain the projections become, however they will allow Board to consider longer term views and options.

Cllr Richard Trail
Convenor of the Board

David Thomson
Assessor & ERO

2. What is the point of a Financial Strategy?

- 2.1 The purpose of a Financial Strategy is to provide clear direction, supported by a practical framework and explicitly defined parameters, on how the Board will structure and manage its financial resources in the medium to long term to ensure they are deployed effectively to comply with the statutory duties of the Assessor & ERO.
- 2.2 The Board has taken into account guidance produced by the Institute of Public Finance (IPF) for local government organisations in Scotland on developing a Financial Strategy as well as best practice from local authorities. The Valuation Joint Boards follow the accounting practices for local authorities.
- 2.3 The ambition of the Board is to produce a Financial Strategy that brings together the corporate objectives of the Board along with all the relevant financial information in a clear and accessible document over the longer term.
- 2.4 The value of such a Strategy is that it should enable the Board to understand the wider policy and financial environment within which it operates, identify and respond flexibly to opportunities and threats, manage and mitigate risks and ensure that financial resources are contributing to the statutory duties of the Assessor & ERO.
- 2.5 The Strategy will also provide information to a range of stakeholders:

Table 1 – Stakeholder Information

Stakeholder	Purpose of finance strategy
For the Board and Elected Members	to decide how available financial resources will be used and prioritised
For Chief Officers, managers and employees	to reinforce and support their roles in financial management arrangements
For partners, including constituent councils	to share the Board's vision and help understand legislative demands on the Board

- 2.6 The Strategy identifies issues that will impact longer term so that the Board can plan ahead; it includes expenditure forecasts, and projected funding, where known.
- 2.7 Inevitably some of the information of the Financial Strategy will be based on assumptions and these will change over time - the Strategy will be reviewed and updated annually so that the Board can respond proactively to any such changes. This is particularly the case the longer into the future the projections are taken.

3. Financial Summary

Revenue Budget

- 3.1 The budget process for 2020/21 was progressed through the Board in the normal manner and the Board was able to set a balanced budget through the use of reserves.

- 3.2 Indicative budget gaps for 2021/22 (£0.129m) and 2022/23 (£0.158m, cumulative) were reported to Members during the budget setting process for 2021/22. These indicative budgets have now been reviewed and rolled forward to 2023/24.
- 3.3 A sensitivity analysis has been undertaken on the main areas of financial pressure to 2023/24 and this provides the range of anticipated outcomes in terms of future budget gaps based on a best case, worst case and likely case outcomes as follows:

Table 2 – Outcome of sensitivity analysis

	2021/22 £m	2022/23 £m	2023/24 £m
Likely Projection	0.129	0.158	0.227
Best Case	0.129	0.114	0.169
Worst Case	0.132	0.223	0.303

The above illustrates that following the review of the financial position and under the “likely” set of assumptions that the gaps for 2021/22 to 2023/24 have changed due to assumptions such as pay award, employer’s pension contributions, Government grant and estimated Barclay costs.

The expectation is that the Board will plan on the likely projection outcome above, however Members may consider a prudent approach and consider the worst case.

Capital Budgets

- 3.4 Consideration has been given to the Board’s likely capital spend requirements to 2023/24. The expectation for 2021/22 is to use 2020/21 unapplied capital reserves and funding from the Scottish Government. For projects in financial years 2022/23 & 2023/24 the expectation is to request the contributing councils for a requisition annually and this projection should assist these councils with their ongoing capital planning.

Table 3 – Anticipated capital spend

	2021/22 £	2022/23 £	2023/24 £
Anticipated new project spend	49,600	18,600	4,600
Anticipated use of unapplied capital reserves	29,600	6,927	0
Anticipated use of Scottish Government	20,000	0	0
Anticipated contribution from councils	0	11,673	4,600

- 3.5 Table 4 provides a summary of the Board’s projections for revenue and capital for 2021/22 to 2023/24. At this point, funding is unknown beyond 2021/22 and therefore assumptions have been made. Note these projections are based on the “likely” outcome from the sensitivity analysis identified at 3.3 and 3.4 above.

Table 4 - Three Year Summary - Revenue and Capital

	2021/22	2022/23	2023/24
	£m	£m	£m
Revenue Budget	2,966	3,019	3,090
<u>Funded by:</u>			
Constituent Contributions (including Barclay)	(2,837)	(2,861)	(2,864)
Reserves	(0.129)	(0.158)	(0.227)
Cumulative Funding Gap	0.00	0.00	0.00
Capital Budget			
Anticipated Spend	0.050	0.019	0.005
<u>Funded by:</u>			
Capital Contributions from Councils (including Barclay)	0.000	0.012	0.005
Unapplied Capital Reserves held	0.030	0.007	0.000
Scottish Government	0.020	0.000	0.000
Cumulative Funding Gap	0.00	0.00	0.00

4. National Context

The Financial Settlement/ Government Grant

- 4.1 The Scottish Government has provided draft settlement figures for 2021/22 to councils at this stage. Therefore it is difficult to forecast contributions to the Board for beyond 2021/22.
- 4.2 The financial impact on local authorities due to COVID-19 is not yet fully clear as the pandemic continues to significantly impact the country and is likely to continue for the remainder of financial year 2020/21 and most likely into financial year 2021/22. The recent announcements of an effective vaccine are positive but it is clear that implementation will take a number of months. For future years local authorities are assuming that any ongoing net financial impacts of COVID-19 will continue to be funded by government financial support and financial flexibilities.
- 4.3 The Scottish Government has allocated Scotland-wide funding for 2021/22 of to meet the estimated costs to be incurred by the Boards in implementing the recommendations of the Barclay Review of NDR.
- 4.4 The VJB's budget has come under increasing pressure in recent years and contains an ongoing gap between net expenditure and constituent Council contributions, as can be seen in table 4 above and Annex 2. This has arisen during a sustained period of tightening of Local Government funding, affecting constituent Council contributions to the Joint Board. During the same time, the Assessor & ERO has been subject to an increased number of statutory duties and both internal and external cost pressures.

4.5 Brexit

With the UK Government and the European Union agreeing a deal the financial risk to the board is minimal.

5. Local Context

5.1 The environment within which the Board operates has changed significantly in recent years and is likely to alter further over the period of this strategy due to changes in legislation, policy and other national developments (a recent example of this being the Barclay Review and the Non-Domestic Rating (Scotland) Act 2020 arising from that review).

The Planning Context

5.2 The Board's draft Service Plan for 2021-24 will set out the clear vision: "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 and, building on our established professionalism, we aim to provide high quality, effective and responsive services to all of our stakeholders"

5.3 To achieve this vision the Board will work with its key partners and the Financial Strategy underpins the delivery of the vision, priorities and objectives identified in the Service Plan.

6. Financial Management

Corporate Governance

6.1 The Board positively promotes the principles of sound corporate governance within all aspects of its activities.

6.2 Corporate governance is about the structures and processes for decision-making, accountability, controls and behaviour throughout the Board. It is based around key principles of openness, equality, integrity and accountability.

6.3 The fundamental principles of corporate governance are reflected in the various dimensions of Board business, including:

- Ensuring the compliance with statutory duties on a sustainable basis;
- Establishing effective management structures and processes which include clearly defined roles and responsibilities for officers;
- Developing and maintaining effective risk management systems that form part of the Board's strategic decision making process;
- Ensuring high standards of propriety and probity in the stewardship of the Board's funds and the management of the Board's affairs; and
- A commitment to openness in the Board's affairs and the provision of full, accurate and clear information to all stakeholders.

6.4 The Board's Financial Regulations, and any amendments to them, are approved by Board and are an essential component of the corporate governance of the Board.

6.5 The Treasurer has been designated as "the proper officer" and is responsible for advising the Board on all financial matters including the determination of Accounting Policies. This role is part of the responsibility of the Strategic Lead – Resources from West Dunbartonshire Council.

6.6 The Financial Regulations are designed to facilitate the smooth running of the Board, protect its interests and the interests of members and officers, and ensure the proper administration of the Board's financial affairs.

Roles and Responsibilities

6.7 It is important to set out clearly the roles and responsibilities of the key parties involved in the Financial Strategy and the management of overall financial resources of the Board.

Board Members

6.8 Board Members, through the full Board are responsible for considering, monitoring and approving budgets and the overall Financial Strategy for the Board. Approved budgets must be financially balanced and demonstrate value for money and consider sustainability.

6.9 The Board scrutinises performance and management of resources, with internal and external audit information being reported. The Board's year end position and relevant audit comments are reported and monitored at the Board.

6.10 Throughout the year the Board receives reports which allow progress against approved budgets to be scrutinised. Members' personal development opportunities are provided through an ongoing annual programme of seminars (provided to individual Members through their relevant Council) which will include updates on financial aspects.

The Board Management Team

6.11 The Management Team (made up of Assessor & ERO, Depute Assessor & ERO, 2 x Divisional Assessors and Principal Admin Officer) is responsible, individually and collectively, for ensuring that best value and value for money is achieved across the Board, in service delivery, internal processes and systems of control, procurement of goods/services and the use of assets.

6.12 The Management Team is responsible for the management of budgets to deliver the services in line with the statutory requirements of the Board and remain accountable in exercising overall financial control.

The Treasurer

6.13 The Treasurer has a statutory role to ensure the correct arrangements are in place for the proper administration of the financial affairs of the Board. The Treasurer has the authority to comment on any financial decision and advises the Management Team, the Assessor and Board members on all financial matters.

Internal Audit of West Dunbartonshire Council

- 6.14 Internal Audit provides assurance to the Board and the Assessor that the internal processes of the Board are being managed appropriately in line with the statutory requirements and outcomes are being delivered in the most efficient and effective manner.

External Audit

- 6.15 The role of External Audit is to provide assurance to the Auditor General and the Accounts Commission that the Board has spent public money properly to deliver outcomes in an efficient and effective manner. This is considered with a financial context, as well as performance and governance.
- 6.16 They provide assurance to Board members, the Management Team and general public that the Board's performance is reported in accordance with the extant financial standards and presents a fair account of the Board's activities.

Managing the Budget

- 6.17 The Board has an effective method of developing both the revenue budget and capital programme that has aims to align resources with the Assessor & ERO's statutory duties.

Revenue Budget

- 6.18 The current process for considering the development of the revenue budget is undertaken by the Management Team. The process is undertaken with due consideration of, and agreement on, current policy and financial parameters for the budget, expenditure pressures and/or efficiencies.

Capital Programme

- 6.19 The Board is committed to developing its strategic financial planning. With this in mind, the Strategy brings forward a projection on Capital need over the forthcoming years.

Freedoms and Flexibilities

- 6.20 Variations between budgets are allowed, subject to the limitations and approval requirements identified in the Financial Regulations.

Requisitioning

- 6.21 The funding requirement for the Electoral Registration Officer is currently requisitioned in accordance with S58 of the Representation of the People Act 1983, and for the Assessor in accordance with Sch 2 para 8(1) of the Valuation Joint Boards (Scotland) Order 1995.

7. Financial Outlook

- 7.1 Key financial issues are known or anticipated events and activities which will have to be addressed within the Board's overall financial resources in the short-term (within three years), medium-term (within five to ten years) or long-term (over ten years). Annex 1 provides an analysis of issues.
- 7.2 Events and activities include efficiencies, planned savings, changes to service priorities and delivery, and known potential pressures - the financial impact of an event or activity may be one-off, recurring or time-limited.

- 7.3 Valuation Joint Board is expected to receive Constituent Funding of £2.611m in 2021/22. Funding has also been made available through Councils for Barclay Review costs of £0.225m, giving a total of £2.837m.
- 7.4 This Financial Strategy provides detailed revenue forecasts covering the next 3 financial years, 2021/22 to 2023/24. The forecasts for the first year being more accurate as expected levels of demand and cost for Board services are more likely to be accurate in 2021/22 than in future years. The level of funding for 2022/23 onwards is not yet known. The strategy projects that ongoing funding will remain constant, with scenario planning giving consideration to alternative future funding. Annex 2 also provides a summary of the financial projections for the next 10 years.
- 7.5 As part of the budget process for 2020/21 the Board agreed an optimum target for an unallocated Prudential Reserve of £0.100m. At present this strategy assumes that the Prudential Reserve is calculated in the same manner for the period from 2021/22 onwards.

Employee Pay Awards

- 7.6 Future employee pay awards for 2022/23 onwards have not been agreed, however, for the purpose of the Finance Strategy pay award expectations has been assumed at 2% for 2022/23 and 2023/24.

Future Challenges

- 7.7 The future will continue to present new challenges and demand additional duties which will exert cost pressures, including:-
- The proposed change from 5 yearly NDR Revaluations to 3 yearly cycles will significantly compress workloads and increase resource requirements;
 - The NDR appeal system has been reviewed and will introduce a two-stage proposal and appeal process;
 - Increased information provision, transparency and consultative requirements as detailed in the Barclay Review of NDR;
 - A review of the valuation of plant & machinery is to be carried out by the Scottish Government and could result in significant changes to current approaches and valuation methods;
 - Introduction of a new civil penalties procedure for non-provision of information to the Assessor;
 - Introduction of the Business Growth Accelerator for new and improved properties comes with new obligations on the Assessor;
 - The removal of the exemption from the valuation roll for certain properties within public parks;
 - Additional checks required on the operation of self-catering units;
 - Extension of the franchise to include some prisoners, and all qualifying residents of Scotland has created an increased maintenance burden over coming years;
 - Unplanned electoral events such as an independence referendum

Consequences of continued financial squeezes

7.8 With many activities being statutory requirements with mandatory timetables for completion, and with approximately 80% of the Board's expenditure being on staff costs, any savings of significance will require more reductions in staffing levels. With several rounds of Voluntary Retirement and Severance having been completed, any future reduction would be likely to be dependent on applying further redundancies. Effects of applying efficiencies and staffing reductions on service provision could include:-

- The one area of service provision which is not tightly determined by timetables is the entry of new properties onto the Council Tax List. If this area of function was treated as a lower priority than at present the result would be time delays before council taxpayers could be issued with bills, with inherent build-up of back-dated liabilities, reductions in the in-year collection of Council Tax monies by constituent Councils and reductions in performance in relation to one of the Assessor's key performance indicators;
- Failure to meet demand in terms of public enquiries and electoral registration/absent voter applications, especially around the peak periods in the run-up to any electoral events. This could result in the loss of electors' votes or failure to provide registers to the Returning Officers at future electoral events;
- Delays in dealing with NDR and council tax appeals, potentially leaving stakeholders over paying for longer. This could also result in failure to meet the statutory dates for disposal of appeals and/or an increase in referrals to the Lands Tribunal, at additional cost;
- The loss of experience and or skills could lead to increased Rateable Value loss and reductions of Council Tax bands on appeal, resulting in loss of income to the constituent Councils; or
- Failure to meet statutory duties in respect of completion of the annual electoral canvass could lead to legal action being taken against the ERO or intervention action being taken by the Electoral Commission and/or government.

8. Reserves

8.1 A key aspect of the consideration of the Board's revenue and capital budgets is the position of the relevant Reserves.

8.2 The Board's Prudential Reserves Policy states that the core "Prudential" Reserve be maintained at a level of 2% of net expenditure or £0.100m, which ever is higher.

8.3 Reserves can be held for two main purposes:

- A working balance to help cushion the impact of uneven cash flows - this forms part of general reserves;
- A means of building up funds, often referred to as earmarked reserves, to meet unknown or predicted liabilities.

- 8.4 For each reserve held, there should be a clear protocol on:
- The reason for/purpose of the reserve;
 - How and when the reserve can be used;
 - Procedures for the reserve's management and control; and
 - A process and timescale for review of the reserve.
- 8.5 The Board's reserves as at 1 April 2020 and projected for 1 April 2021 are summarised below:

	1/4/20 £m	1/4/21 £m
<u>Revenue Reserve</u>		
Prudential Reserve	0.100	0.100
Earmarked Reserve	0.158	0.003
Unearmarked Reserve	0.168	0.475
Total Revenue Reserve	0.426	0.578
<u>Capital Reserve</u>		
Earmarked Reserve (including slippage 2020/21)	0.038	0.037
Total Capital Reserve	0.038	0.037
Total Reserves Held	0.464	0.615

9. Monitoring and Reporting Arrangements

- 9.1 The Financial Strategy will be monitored by the Management Team and the Treasurer on a regular basis - there will also be capacity to review the Strategy as and when required, particularly when a new issue arises or the impact of major policy or initiative becomes clearer.
- 9.2 The Financial Strategy will be revised when there are changes to estimates, projections or policy which have a major financial impact.
- 9.3 The financial management principles and expectations have been communicated and are understood by all budget holders.
- 9.4 The Financial Strategy has been drawn up with the full involvement of the Assessor & ERO and, will be communicated to the Management Team and throughout the organisation.
- 9.5 During the years covered in the strategy, it is planned that the Board will receive budgetary control reports at each meeting analysing variances +/-5%. The Management Team receive this information monthly from period 3 onwards.

10. Risk Management

- 10.1 The Board's strategic and operational risks registers (including risks relating to the Financial Strategy and delivery of the Financial Strategy) continue to be assessed, reviewed, and managed in line with the strategic priorities.

11. Approach to Generating Future Budgets

- 11.1 Currently revenue budgets are generated through the traditional process known as “Cost of Current Level of Service” with “incremental budgeting”. So, in general, budgets follow the current cost of delivery of Board statutory duties allowing for known cost increases/reductions to be built-in and for unavoidable burdens/ reductions to also be recognised as part of the cost of providing a service reflecting current Board duties. In general this process should, in theory, generate a budget which reflects Board priorities on the basis that services are set up to deliver those priorities. In essence, the base position is taken from the previous year’s budget and this is adjusted for known movements.
- 11.2 Annex 2 summarises possible budget gaps over the next 10 years based upon current levels of service and a particular set of assumptions. This should assist the Board in considering longer term financial planning .
- 11.3 In light of the budget gaps being projected, the statutory nature of the work undertaken by the Board, and the cost and work pressures which have been detailed within this Strategy, in order to identify actions which can be taken, a short term working group has been established.

Issues (Short / Medium / Long- term)

These issues, which will need to be addressed in some way, were identified by senior management during consultation on the Financial Strategy and the impact can be one-off or recurring. Some shorter term issues (3-5 years) will continue into the medium term (5-10 years) and longer term (+10 years). This list is not exhaustive.

Risk Area	Issues Identified	Action Taken	Responsible Officer
Strategic Issues	Impact of Scottish Government Funding levels on constituent contributions and Barclay implementation. In particular, the direct 'Barclay' funding from Scottish Government will come to an end creating an cliff-edge issue relating to income.	Longer term financial strategy to help identify possible risks on budget gaps to take necessary action at an early stage	Assessor & Treasurer
Non-Domestic Rating	Scottish Government has indicated that the NDR Revaluation cycle will move to 3-yearly from 2023	Monitor Legislation as it develops. Consider resource implications, including staffing levels	Assessor & Treasurer
Electoral Registration Service	Changes to electoral processes arising from the UK Government's 'Modernising Electoral Registration' programme.	Monitor Legislation as it develops. Consider resource implications, including staffing levels	ERO & Treasurer
Electoral Registration Service	Changes to electoral processes and/or franchise arising from the Scottish devolved powers in relation to electoral registration	Monitor Legislation as it develops. Consider resource implications, including staffing levels	ERO & Treasurer

Longer Term Financial Projections

Based upon a set of assumptions (noted below), the 3 year indicative budget has been projected forward to identify possible gaps between income and expenditure, if no other changes in the Board's services take place:

	NET EXPENDITURE	STANDSTILL COUNCIL CONTRIBUTION	RESERVES	INDICATIVE BUDGET GAP
	£000	£000	£000	£000
DRAFT BUDGET 2021/22	2,740	(2,611)	(129)	0
INDICATIVE BUDGET 2022/23	2,769	(2,611)	0	158
INDICATIVE BUDGET 2023/24	2,838	(2,611)	0	227
INDICATIVE BUDGET 2024/25	2,908	(2,611)	0	297
INDICATIVE BUDGET 2025/26	2,979	(2,611)	0	368
INDICATIVE BUDGET 2026/27	3,053	(2,611)	0	442
INDICATIVE BUDGET 2027/28	3,128	(2,611)	0	517
INDICATIVE BUDGET 2028/29	3,205	(2,611)	0	594
INDICATIVE BUDGET 2029/30	3,284	(2,611)	0	673
INDICATIVE BUDGET 2030/31	3,365	(2,611)	0	754

Assumptions:

- Payaward 2024/25 onwards 2% increase
- Protected lines – inflation 2024/25 onwards 3% increase
- Council contributions 2024/25 onwards standstill
- No further budget changes/ burdens / efficiencies have been included for 2024/25 onwards at this stage
- Additional projected costs for the implementation of Barclay have also been included

2019/20		2020/21			21/22	2022/23	2023/24
OUTTURN	DESCRIPTION	ESTIMATE	PROBABLE OUTTURN	VARIANCE	DRAFT TOTAL ESTIMATE	INDICATIVE TOTAL ESTIMATE	INDICATIVE TOTAL ESTIMATE
£		£	£	£	£	£	£
1,622,953	APT&C - SALARIES	1,676,957	1,639,611	(37,346)	1,725,551	1,797,694	1,853,270
8,792	APT&C - OVERTIME	5,000	40,000	35,000	7,500	3,000	4,000
58,578	APT&C - TEMP	34,000	34,706	706	30,000	31,000	32,000
311,291	APT&C - SUPERANN	394,085	342,218	(51,867)	350,053	365,788	376,539
163,853	APT&C - N.I.	169,261	182,960	13,699	187,170	194,475	200,585
5,730	TRAINING COSTS	9,000	9,393	393	9,180	9,500	10,000
43,775	TRAVEL & SUBSISTENCE	47,000	10,000	(37,000)	46,999	45,000	45,000
398	OTHER EMPLOYEE COSTS	2,000	2,000	0	3,000	3,000	3,000
11,500	PENSION INCREASES	11,500	11,500	0	11,500	11,500	11,500
50,317	ILL-HEALTH RET'MENT PREMIUMS	52,955	41,212	(11,744)	52,000	53,074	55,273
2,277,187	EMPLOYEE COSTS	2,401,758	2,313,599	(88,159)	2,422,953	2,514,031	2,591,167
43,583	RATES	44,339	43,952	(387)	44,050	46,253	48,565
141	FURNITURE & FITTINGS	500	500	0	250	250	250
8,812	ELECTRICITY	10,637	8,485	(2,152)	9,500	9,975	10,474
8,941	GAS	9,031	7,262	(1,769)	9,300	9,579	9,866
23,242	CONTRACT CLEANING	24,259	23,860	(399)	24,350	24,837	25,334
1,996	OFFICE ACCOMMODATION	2,000	1,996	(4)	2,000	2,000	2,000
7,064	REPAIRS & MAINTENANCE	15,000	15,000	0	15,000	15,000	15,000
(674)	REFUSE COLLECTION	1,339	800	(539)	1,050	1,200	1,248
3,952	OTHER PROPERTY COSTS	4,000	4,000	0	2,200	2,200	2,200
97,057	PROPERTY COSTS	111,105	105,855	(5,250)	107,700	111,294	114,937
169	CLOTHING UNIFORMS ETC	300	300	0	200	200	200
0	COMPUTER EQUIPMENT	0	0	0	0	0	0
308	OFFICE EQUIPMENT	250	1,204	954	250	250	250
8,295	COMPUTER LICENCES	11,330	9,000	(2,330)	10,100	10,400	10,700
5,803	MACHINE RENTAL / LEASE	7,416	5,500	(1,916)	5,665	5,835	6,010
1,923	OTHER S & S	2,500	4,000	1,500	3,000	3,000	3,000
0	ICT CONSULTANCY	2,000	2,000	0	0	0	0
16,498	SUPPLIES & SERVICES	23,796	22,004	(1,792)	19,215	19,685	20,160
7,450	AUDIT FEES & OUTLAYS	7,650	7,610	(40)	7,838	8,073	8,316
7,450	PAYMENTS TO OTHER BODIES	7,650	7,610	- 40	7,838	8,073	8,316
7,324	PRINTING	10,000	13,821	3,821	7,300	8,500	8,000
18,532	STATIONERY	18,000	26,422	8,422	18,700	20,500	20,000
120,325	POSTAGES	105,000	226,086	121,086	104,000	112,500	102,000
16,123	TELEPHONES	24,000	22,000	(2,000)	23,000	24,000	24,000
10,265	TELEPHONES/INTERNET REG.	6,000	3,666	(2,334)	4,000	5,000	5,000
5,367	BOOKS & PUBLICATIONS	6,000	6,000	0	7,100	7,300	7,500
0	LAND VAL. APPEAL COURT	15,000	5,000	(10,000)	15,000	8,000	8,000
22,167	ELECTORAL SYSTEM SUPPORT	22,832	24,097	1,265	23,000	24,000	24,500
2,694	ELECTORAL PARTICIPATION	3,000	5,500	2,500	3,000	3,000	3,000
122,982	CENTRAL ADMIN COSTS	122,982	122,982	0	122,982	122,982	122,982
13,997	INSURANCE	15,000	15,000	0	15,300	15,500	16,000
19,785	OTHER ADMIN COSTS	17,850	17,850	0	17,850	17,850	17,850
359,561	ADMIN COSTS	365,664	488,424	122,760	361,232	369,132	358,832
1,686	COURSES & CONFERENCES	4,000	3,000	(1,000)	4,600	4,800	5,000
2,275	MISCELLANEOUS	810	1,170	360	1,000	810	810
29,938	VALUATION APPEALS PANEL	50,225	31,162	(19,063)	50,000	0	0
446	TEMPORARY INTEREST	(100)	446	546	(100)	(100)	(100)
34,345	OTHER EXPENDITURE	54,935	35,778	(19,157)	55,500	5,510	5,710
2,792,098	GROSS EXPENDITURE	2,964,908	2,973,271	8,363	2,974,438	3,027,725	3,099,122
1,950	RENTAL INCOME	2,000	2,000	0	2,000	2,000	2,000
9,518	SALES FEES & CHARGES	5,000	6,213	(1,213)	6,462	6,720	6,989
77,380	GOVERNMENT GRANT	0	257,702	(257,702)	0	0	0
88,848	GROSS INCOME	7,000	265,915	(258,915)	8,462	8,720	8,989
2,703,250	NET EXPENDITURE	2,957,908	2,707,356	(250,553)	2,965,977	3,019,005	3,090,133
(2,611,171)	CONSTITUENT CONTRIBUTION	(2,611,171)	(2,611,171)	0	(2,611,171)	(2,611,171)	(2,611,171)
(125,000)	CONSTITUENT CONTRIBUTION - BARCLAY TRANSFER TO/(FROM) RESERVES	(193,200)	(193,200)	0	(225,392)	(249,661)	(252,459)
		(153,537)	97,015	250,552	(129,414)	0	0
	BUDGET GAP/ (SURPLUS)	0	0	(0)	0	158,173	226,503
	RESERVES BROUGHT FORWARD	(583,533)	(583,533)		(677,548)		
	TRANSFER TO/ FROM RESERVES IN YEAR	153,537	(97,015)		129,414		
	EARMARKED BALANCE	5,000	3,000		0		
	RESERVES CARRIED FORWARD	(424,996)	(677,548)		(548,134)		
	PRUDENTIAL TARGET	(100,000)	(100,000)		(100,000)		
	EXCESS RESERVES FROM PRUDENTIAL TARGET	(324,996)	(577,548)		(448,134)		

VALUATION JOINT BOARD 2021/22 REVENUE ESTIMATES SUBMISSION

Overview of General position:

	£	%
(a) Revenue Budget		
Draft Net Expenditure 2021/22	2,965,977	
2020/21 Approved Expenditure	2,957,908	
Increase in Net Expenditure	<u>8,068</u>	<u>0.27%</u>

Variances over £2,000

	£	£	%
<u>Pressures</u>			
Employee Basic Pay - Increments, Pay Award	48,594		1.64%
Employee National Insurance	17,908		0.61%
Overtime	<u>2,500</u>		0.08%
		69,002	2.33%
<u>Decreases</u>			
Employee Superannuation	(44,031)		(1.49%)
ICT Consultancy	(2,000)		(0.07%)
Printing	(2,000)		(0.07%)
Telephones/Internet Reg.	(2,000)		(0.07%)
Travel & Subsistence	(2,000)		(0.07%)
Ill-Health Retirement Premiums	<u>(2,955)</u>		(0.10%)
		(54,986)	(1.86%)

Scottish Government GAE allocation to Consituent Authorities Allocation of the Requisition

	2020/21 GAE Allocation		2021/22 GAE Allocation		Contribution
	£000's	%	£000's	%	£
COUNCIL TAX VALUATION					
EAST DUNBARTONSHIRE COUNCIL	180	33.40	180	33.40	
WEST DUNBARTONSHIRE COUNCIL	174	32.28	174	32.28	
ARGYLL & BUTE COUNCIL	185	34.32	185	34.32	
	539	100	539	100	
ELECTORAL REGISTRATION					
EAST DUNBARTONSHIRE COUNCIL	121	33.33	121	33.33	
WEST DUNBARTONSHIRE COUNCIL	117	32.23	117	32.23	
ARGYLL & BUTE COUNCIL	125	34.45	125	34.45	
	363	100	363	100	
LANDS VALUATION					
EAST DUNBARTONSHIRE COUNCIL	171	16.54	171	16.54	
WEST DUNBARTONSHIRE COUNCIL	211	20.41	211	20.41	
ARGYLL & BUTE COUNCIL	652	63.06	652	63.06	
	1,034	100	1,034	100	
COMBINED TOTAL					
EAST DUNBARTONSHIRE COUNCIL	472	24.38	472	24.38	636,608
WEST DUNBARTONSHIRE COUNCIL	502	25.93	502	25.93	677,070
ARGYLL & BUTE COUNCIL	962	49.69	962	49.69	1,297,493
	1,936	100	1,936	100	2,611,171

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

EXPLANATORY NOTES BY DEPUTE ASSESSOR/ELECTORAL REGISTRATION OFFICER

2021/22

Unix Server Renewal

This is our primary server for our Valuation and Council Tax data. By this point the server will be 5 years old and initial quotes suggest an approximate replacement cost of £25,000

Laptop Refresh

11 PC's / Laptops to be replaced approximate estimated cost £4,600

NDR Reform Costs

The Joint Board's funding bid to the Scottish Government for NDR Reform costs includes for the development / purchase of remote survey system for staff. This would allow staff to digitise some of their work while on survey resulting in increased efficiency. It is estimated that this will cost approximately £20,000.

2022/23 Forecast

PC Laptop Refresh

11 PC's / Laptops to be replaced approximate estimated cost £4,600

Applications Server Replacement

The requirement for this will be reviewed in the coming year but if these servers are required then an indicative cost is approximately £9,000

Smoothwall Firewall and Router

This piece of equipment is used to connect our Campbeltown office to the West Dunbartonshire Council network, it was originally installed in November 2017. An indicative cost is approximately £5,000

2023/24 Forecast

PC Laptop Refresh

11 PC's / Laptops to be replaced approximate estimated cost £4,600