



*Dunbartonshire and Argyll & Bute
Valuation Joint Board*

Council Offices
16 Church Street
Dumbarton
G82 1QL

23 February 2023

Dear Sir/Madam

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

You are requested to attend a hybrid meeting of the Valuation Joint Board to be held at **11.00 a.m. on Friday, 3 March 2023.**

In accordance with the Joint Board's Standing Orders Members will have the option to attend the meeting in person in the **Tom Johnston Chamber, East Dunbartonshire Council Offices, 12 Strathkelvin Place, Kirkintilloch, Glasgow G66 1XT**, or remotely via MS Teams. Joining details for those attending remotely will be provided separately.

The business is as shown on the enclosed agenda.

Please note that immediately following the conclusion of the meeting a presentation will be given to Members on the responsibilities of the Assessor and Electoral Registration Officer.

Tea and coffee will be provided on arrival and a light buffet lunch will be provided after the meeting.

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 Paul Donald Kennedy, Argyll & Bute Council
Councillor Iain James MacQuire, Argyll & Bute Council
Councillor Iain Shonny Paterson, Argyll & Bute Council
Councillor Peter Wallace, Argyll & Bute Council

Councillor Jim Gibbons, East Dunbartonshire Council
Councillor Stewart MacDonald, East Dunbartonshire Council
Councillor Vaughan Moody, East Dunbartonshire Council
Councillor Willie Paterson, East Dunbartonshire Council
Councillor Andrew Polson, East Dunbartonshire Council
Councillor Calum Smith, East Dunbartonshire Council

Councillor Karen Conaghan, West Dunbartonshire Council
Councillor Gurpreet Singh Johal, West Dunbartonshire Council
Councillor Jonathan McColl, West Dunbartonshire Council
Councillor John Millar, West Dunbartonshire Council
Councillor Lawrence O'Neill, West Dunbartonshire Council

All Substitute Members for information

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

FRIDAY, 3 MARCH 2023

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 – 11

Submit, for approval as a correct record, the Minutes of Meeting of the Valuation Joint Board held on 30 September 2022.

4 MINUTES OF MEETINGS OF THE VALUATION JOINT BOARD RECRUITMENT PANEL 13 – 15

Submit for information the Minutes of Meetings of the Valuation Joint Board Recruitment Panel held on:-

- (a) 4 October 2022; and
- (b) 10 November 2022.

5 CLERK TO THE VALUATION JOINT BOARD 17

Submit report by the Assessor & Electoral Registration Officer providing an update with respect to the position of Clerk to the Valuation Joint Board.

6 REVENUE & CAPITAL BUDGETARY CONTROL REPORT TO 31 JANUARY 2023 (PERIOD 10) 19 – 27

Submit report by the Treasurer advising on the progress of the revenue budget and the capital programme for 2022/23.

7/

11 ELECTORAL REGISTRATION PROGRESS 109 – 112

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

12 CODE OF GOOD GOVERNANCE – ANNUAL SELF-ASSESSMENT 113 – 118

Submit report by the Assessor and Electoral Registration Officer:-

- (a) providing information on the completion of the Joint Board's annual Local Code of Good Governance self-assessment for 2022;
- (b) seeking approval of the Action Plan arising from the self-assessment; and
- (c) advising of the progress made in completing or progressing a number of actions contained in the Plan.

13 WORKFORCE PLANNING 119 – 133

Submit report by the Assessor and Electoral Registration Officer:-

- (a) advising of progress in relation to Workforce Planning within the Joint Board; and
- (b) seeking approval of a Workforce Plan for 2023/24.

14 PRINT AND MAIL SERVICES CONTRACT 135 – 138

Submit report by the Assessor and Electoral Registration Officer seeking approval to authorise the Assessor and ERO, in consultation with the Clerk and/or Treasurer of the Joint Board, to conclude the award of the contract for Dunbartonshire and Argyll & Bute Valuation Joint Board's Print and Mail Services.

15 PERSONNEL – HM THE KING'S CORONATION 139

Submit report by the Assessor and Electoral Registration Officer seeking approval of an additional day of paid leave for employees of the Joint Board on Monday, 8 May 2023 to facilitate celebrations to mark the Coronation of HM King Charles III.

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

At a Hybrid Meeting of the Dunbartonshire and Argyll & Bute Valuation Joint Board held in the Ballantines Meeting Room, 16 Church Street, Dumbarton on Friday, 30 September 2022 at 11.05 a.m.

Present: Councillors Graham Archibald Hardie and Peter Wallace (Argyll & Bute Council); Councillors Vaughan Moody and Calum Smith, (East Dunbartonshire Council); and Councillors Karen Conaghan, Jonathan McColl and John Millar (West Dunbartonshire Council).

Attending: David Thomson, Assessor & Electoral Registration Officer (ERO); Russell Hewton, Depute Assessor & Electoral Registration Officer; Laurence Slavin, Treasurer; Janine Corr, Accountant; and Scott Kelly, Committee Officer, West Dunbartonshire Council.

Also Attending: Christopher Gardner, Senior Audit Manager, and Kirsten Sharp, Professional Trainee, Audit Scotland.

Apologies: Apologies for absence were intimated on behalf of Councillors Paul Donald Kennedy, Iain James MacQuire and Iain Shonny Paterson (Argyll & Bute Council); Councillors Jim Gibbons, Stewart McDonald, Willie Paterson and Andrew Polson (East Dunbartonshire Council); and Councillor Lawrence O'Neill (West Dunbartonshire Council).

Councillor Vaughan Moody in the Chair

DECLARATIONS OF INTEREST

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

MINUTES OF PREVIOUS MEETING

The Minutes of Meeting of the Valuation Joint Board held on 24 June 2022 were submitted and approved as a correct record.

POST OF ASSESSOR & ELECTORAL REGISTRATION OFFICER – RECRUITMENT

A report was submitted by the Assessor & ERO:-

- (a) advising on progress in relation to the recruitment process for the soon to be vacant post of Assessor & Electoral Registration Officer; and
- (b) seeking approval to fill the post of Depute Assessor & ERO should the vacancy arise as a result of the above process.

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

- (1) to note the progress in the recruitment of a new Assessor & ERO and that a meeting of the Joint Board's Recruitment Panel was due to be held on 4 October 2022 during which an interview for the post would take place; and
- (2) to approve the initiation of a recruitment process to fill the post of Depute Assessor & ERO, should the existing Depute be appointed to the post of Assessor & ERO.

INTERNAL AUDIT REPORT 2022

A report was submitted by the Assessor & ERO:-

- (a) reporting on the recently completed Internal Audit of the implementation of digital processes as a result of the Coronavirus pandemic;
- (b) seeking approval of the Actions contained in the above Internal Audit Report; and
- (c) advising of progress in relation to the agreed Action Plan.

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

- (1) to note the positive conclusions of the recently completed Internal Audit Report as regards the control environment around processes which were digitised;
- (2) to approve the Action Plan contained in the Audit Report; and
- (3) to note that two of the actions had been completed.

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

A report was submitted by the Treasurer advising of Audit Scotland's Draft Annual Audit Report to Members and the Controller of Audit 2021/22.

Having heard the Professional Trainee, Audit Scotland, and the Treasurer in further explanation of the report, the Joint Board agreed to note the contents of Audit Scotland's Draft Annual Audit Report which formed Appendix 3 to the report.

ANNUAL ACCOUNTS FOR YEAR ENDING 31 MARCH 2022

A report was submitted by the Treasurer presenting the Annual Accounts for the year ending 31 March 2022.

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

- (1) to note that the finances of the Board had been closely managed during 2021/22 allowing a better financial position to be achieved than had been planned, and that this would assist with financial planning in the future; and
- (2) to approve the post-audit Annual Accounts for the year ended 31 March 2022.

REVENUE & CAPITAL BUDGETARY CONTROL REPORT TO 31 AUGUST 2022 (PERIOD 5)

A report was submitted by the Treasurer advising on the progress of the revenue budget and the capital programme for 2022/23.

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

- (1) to note the projected favourable revenue variance of £0.080m (3% of the total budget);
- (2) to note the virement as explained in paragraph 3.3 of the report; and
- (3) to note the updated 2022/23 Capital Budget and projected favourable variance of £0.046m (69% of the total budget).

UPDATE OF THE VALUATION JOINT BOARD FINANCIAL REGULATIONS

A report was submitted by the Treasurer seeking approval of the revised Financial Regulations.

The Joint Board agreed to approve the revised Financial Regulations.

NON-DOMESTIC RATING AND COUNCIL TAX VALUATION UPDATE

A report was submitted by the Assessor & ERO advising of:-

- (a) the preparations being made for the 2023 general Revaluation of all non-domestic property;
- (b) ongoing activities to implement the Non-Domestic Rating (Scotland) Act 2020 and the recommendations of the 'Barclay' Review;
- (c) progress in relation to maintenance of the Non-Domestic Rating (NDR) valuation roll;
- (d) progress in relation to the disposal of 2017 Revaluation and 'running roll' appeals; and
- (e) progress in relation to the Assessor's Council Tax valuation function.

The Joint Board agreed to note:-

- (1) the ongoing preparations for the 2023 Revaluation;
- (2) the progress and planning which were ongoing to effect the Non-Domestic Rating (Scotland) Act and the recommendations of the 'Barclay' Review including the transfer of the powers of the local Valuation Appeal Committees to the First Tier Tribunal of the Local Taxation Chamber of the Scottish Courts and Tribunals Service;
- (3) the progress in relation to the general maintenance of the Valuation Roll and the disposal of both 'running roll' appeals and appeals that are before the Lands Tribunal; and
- (4) the progress in relation to the general maintenance of the Council Tax List, including the disposal of Council Tax proposals and appeals.

ELECTORAL REGISTRATION PROGRESS

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

The Joint Board agreed to note the content of the report.

RECORDS MANAGEMENT PLAN

A report was submitted by the Depute Assessor & ERO providing an update on progress towards complying with the Public Records (Scotland) Act 2011 and informing of the Keeper's Assessment Team's Progress Update Review Report.

The Joint Board agreed to note the 2022 Progress Update Review Final Report by the PRSA Assessment Team and the conclusions included therein.

DATES OF FUTURE MEETINGS

Having heard the Committee Officer, the Joint Board agreed that meetings of the Valuation Joint Board would be held on:-

- Friday, 3 March 2023 at 11.00 a.m. (hybrid meeting in East Dunbartonshire Council Offices, 12 Strathkelvin Place, Kirkintilloch).
- Friday, 23 June 2023 at 11.00 a.m. (an intended hybrid meeting in the Helensburgh and Lomond Civic Centre, East Clyde Street, Helensburgh).

ASSESSOR & ERO'S REMARKS

As this would be his last meeting of the Joint Board, Mr Thomson, Assessor & ERO, expressed his thanks to the current and former Members of the Joint Board, and to the officers of the Joint Board and West Dunbartonshire Council for their support. He wished everyone well, including whichever person would be appointed as his successor.

Councillor Moody, on behalf of the Joint Board, thanked Mr Thomson for his hard work and professionalism over the last eighteen and a half years. Members concurred with Councillor Moody's remarks.

The meeting closed at 11.25 a.m.

**DUNBARTONSHIRE AND ARGYLL AND BUTE
VALUATION JOINT BOARD RECRUITMENT PANEL**

At a Meeting of the Dunbartonshire and Argyll & Bute Valuation Joint Board Recruitment Panel held in the Dunbartonshire and Argyll & Bute Valuation Joint Board Offices, 235 Dumbarton Road, Clydebank on Tuesday, 4 October 2022 at 10.00 a.m.

Present: Councillor Vaughan Moody, East Dunbartonshire Council; Councillor Lawrence O'Neill, West Dunbartonshire Council; and Councillor Peter Wallace, Argyll & Bute Council.

Attending: David Thomson, Assessor and Electoral Registration Officer.

Councillor Vaughan Moody in the Chair

EXCLUSION OF PRESS AND PUBLIC

The Recruitment Panel approved the following resolution:-

“That under Section 50A(4) of the Local Government (Scotland) Act 1973, the press and public be excluded from the meeting for the following item of business on the grounds that it may involve the likely disclosure of exempt information as defined in Paragraph 1 of Part I of Schedule 7A to the Act”.

POST OF ASSESSOR & ELECTORAL REGISTRATION OFFICER

Having considered the contents of an interview pack, the Recruitment Panel interviewed the candidate.

After deliberation, it was agreed that R Hewton be offered the post of Assessor & Electoral Registration Officer.

**DUNBARTONSHIRE AND ARGYLL AND BUTE
VALUATION JOINT BOARD RECRUITMENT PANEL**

At a Meeting of the Dunbartonshire and Argyll & Bute Valuation Joint Board Recruitment Panel held in the Dunbartonshire and Argyll & Bute Valuation Joint Board Offices, 235 Dumbarton Road, Clydebank on Thursday, 10 November 2022 at 1.30 p.m.

Present: Councillor Vaughan Moody, East Dunbartonshire Council; Councillor Lawrence O'Neill, West Dunbartonshire Council; and Councillor Peter Wallace, Argyll & Bute Council.

Attending: David Thomson, Assessor and Electoral Registration Officer.

Councillor Vaughan Moody in the Chair

EXCLUSION OF PRESS AND PUBLIC

The Recruitment Panel approved the following resolution:-

“That under Section 50A(4) of the Local Government (Scotland) Act 1973, the press and public be excluded from the meeting for the following item of business on the grounds that it may involve the likely disclosure of exempt information as defined in Paragraph 1 of Part I of Schedule 7A to the Act”.

POST OF DEPUTE ASSESSOR & ELECTORAL REGISTRATION OFFICER

Having considered the contents of an interview pack, the Recruitment Panel interviewed two candidates.

After deliberation, it was agreed that Darryl Rae be offered the post of Depute Assessor & Electoral Registration Officer.

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Assessor & Electoral Registration Officer

Valuation Joint Board – 3 March 2023

Subject: Clerk to the Valuation Joint Board**1.0 Purpose of Report**

- 1.1 To update members of the Joint Board with respect to the position of Clerk to the Valuation Joint Board.

2.0 Background

- 2.1 As members will be aware, West Dunbartonshire Council acts as the lead authority for the provision of all support services, including the Clerk to the Joint Board.
- 2.2 Since 2013, Mr Peter Hessett has served as the Clerk to the Joint Board, in his capacity as the Chief Officer – Regulatory and Regeneration, West Dunbartonshire Council.
- 2.2 Mr Hessett was appointed as the Chief Executive of West Dunbartonshire Council in June 2022.

3.0 Current Position

- 3.1 In September 2022, Mr Alan Douglas, formerly the Manager of Legal Services, West Dunbartonshire Council, was appointed to the post of Chief Officer – Regulatory and Regeneration.

4.0 Recommendations.

- 4.1 It is recommended that the Joint Board approves the appointment of Mr Alan Douglas, West Dunbartonshire Council's new Chief Officer – Regulatory and Regeneration, as Clerk to the Joint Board.

Person to contact:
Russell Hewton (Assessor and ERO)
Tel: 07787 050429
E-mail: russell.hewton@dab-vjb.gov.uk

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD**Report by Treasurer****Valuation Joint Board – 3 March 2023**

**Subject: Revenue & Capital Budgetary Control Report to 31 January 2023
(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 2022/23.

2. Background**2.1 Revenue**

At the meeting of the Joint Board on 4 March 2022, Members agreed the revenue estimates for 2022/23 and a total net budget of £3.086m, funded from Constituent contributions of £2.847m (including £0.236m for costs associated with the implementation of actions from the Barclay Review) and reserves of £0.239m.

2.2 Capital

At the meeting of the Joint Board on 4 March 2022, Members also agreed the capital estimates for 2022/23 of £0.067m, funded mainly from a carry forward of resources from 2021/22 (£0.055m) and additional funding from constituent contributions of £0.012m to fund new 2022/23 capital projects.

3. Main Issues**3.1 Revenue**

The summary report at Appendix 1 highlights that the total net expenditure is expected to be £0.183m lower than budget. This is an improved position of £0.103m from the £0.080m favourable position reported at period 5 and is attributed mainly to the delay in the filling of existing vacancies or new vacancies arising in year.

- 3.2** It is expected that not all of the Barclay Review Funding will be spent in-year and that an estimated underspend of £0.025m (as shown in Appendix 1), will be transferred to reserves and carried forward as an earmarked balance for use within 2023/24.

- 3.3** However, the 2022/23 net expenditure on core spend is still expected to be higher than the funding received, therefore The Board will be required to use £0.077m of its reserves in order to breakeven. This is significantly less than originally budgeted because of the underspend as mentioned at 3.1 above.

- 3.4** The anticipated year end revenue reserves position as at 31 March 2023 can be analysed as follows:

	Balance (£m)
Reserve balance as at 31 March 2022	(0.902)
Transfer from reserves during 2022/23 to fund “core” activities	0.077
Transfer to reserves during 2022/23; earmarked Barclay Review Funding to be c/fwd 2023/24	(0.025)
Reserve balance as at 31 March 2023 (incl. £0.100m prudential reserve)	(0.850)

- 3.5 Appendix 2 provides information on the main variances +/-5%.
- 3.6 With the exception of the Assessor & ERO and the Depute Assessor & ERO, the pay award for (non teaching) Local Government employees has been agreed and paid and is reflected within the current probable outturn for employee costs as shown within Appendix 1. The payaward to the DABVJB employees is summarised in the table below:

Earnings	Pay Increase (based on 35 hour week)	% of workforce	Average increase received (£)	Average increase received (%)
< £20,500	5% increase or £1,953 (whichever is higher)	14%	£1,953	10.3%
£20,500 - £39,000	5% increase or £1,880 (whichever is higher)	59%	£1,880	7.4%
£39,000 - £60,000	5% increase	27%	£2,300	5.0%

- 3.7 Whilst the 2022/23 staffing estimate included an assumed payaward increase of 2%, the agreed actual increase was on average approximately 7%; increasing the projected staffing cost by approximately £0.077m from that budgeted. However, this increase was more than offset by a reduction in spend due to a significant number of vacancies, meaning an overall underspend on employee costs of £0.166m as shown within appendix 1.
- 3.8 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 31 March 2023 and could affect the year end results.
- 3.9 In addition to the agreed 2022/23 estimates, it was anticipated that the remaining balance of the Scottish Parliamentary Election Scottish Grant funding brought forward from 2020/21 (£0.038m) would be carried forward for use within 2022/23. Furthermore, additional funding has been provided by the Department for Levelling Up, Housing & Communities (DLUHC) of £0.007m to fund the additional costs associated with the implementation of the Elections Act 2022, specifically the Voter Identification Regulations, and the Assistance with Voting for Persons with Disabilities (Amendments) Regulations 2022. Whilst there is ongoing discussion to maximise the full use of this funding within the current financial year, the P10 Budgetary Control Report appendices have not been

updated to reflect this additional income (and associated spend). Should any underspend occur, it is anticipated that the balance will be carried forward into 2023/24 and reflected within the 2022/23 year end accounts.

3.10 In line with section C2 of the Board’s Financial Regulations, the Treasurer has approved a virement at the request of the Assessor & ERO, which transfers £20,000 from the agreed estimates for salaries to the estimate for overtime. The operational need for overtime is required in order to adhere to the imposed requirements of the Barclay Review by the end of March 2023. Current projections indicate that this transfer of budget can be accommodated within the existing resource.

3.11 Capital

Appendix 3 highlights a projected in-year variance of £0.051m which relates to project re-profiling; an increase of £0.005m from the position reported at period 5, due to the requirement to postpone the Firewall and Routers project until 2023/24 due to insufficient ICT resources available to progress the project within the current financial year. Appendix 4 provides further details on this overall variance.

4. Conclusion and Recommendation

4.1 Members are asked to:

- i) Note that it is anticipated that £0.077m of revenue reserves will be required to be used in-year to balance the projected outturn on core activities;
- ii) Note that it is anticipated that an underspend of £0.025m of Barclay Funding will be earmarked and carried forward for use within 2023/24.
- iii) Note the virement as explained at 3.10
- iv) Note the projected capital re-profiling of spend and earmarked resource of £0.051m, to be carried forward into 2023/24 to fund the completion of the existing capital projects.

.....
Laurence Slavin
Treasurer
Date: 17 February 2023

Person to Contact: Janine Corr, Accountant
West Dunbartonshire Council
janine.corr@west-dunbarton.gov.uk

Appendix 1
Appendix 2
Appendix 3
Appendix 4

Revenue BCR Period 10
Revenue analysis for variances +/-5%
Capital BCR Period 10
Capital variance analysis

MONTH END DATE

31 January 2023

PERIOD

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DESCRIPTION	TOTAL BUDGET 2022/23 (a)	SPEND TO DATE 2022/23 (b)	PROJECTED "CORE" SPEND 2022/23 (c)	PROJECTED "BARCLAY" SPEND 2022/23 (d)	TOTAL PROJECTED SPEND 2022/23 (e) = (c) + (d)	VARIANCE 2022/23 (f) = (e) - (a)	VARIANCE %	STATUS
EMPLOYEE COSTS	£ 2,501,504	£ 1,871,921	£ 2,127,302	£ 208,079	£ 2,335,381	£ (166,123)	-7%	Favourable
PROPERTY COSTS	112,999	83,610	127,582	0	127,582	14,583	13%	Adverse
SUPPLIES & SERVICES	29,050	23,510	20,456	5,850	26,306	(2,744)	-9%	Favourable
PAYMENT TO OTHER BODIES	8,044	2,930	8,849	0	8,849	804	10%	Adverse
ADMINISTRATION COSTS	398,950	200,354	381,027	0	381,027	(17,923)	-4%	Favourable
OTHER EXPENDITURE	46,100	29,929	34,306	0	34,306	(11,794)	-26%	Favourable
GROSS EXPENDITURE	3,096,648	2,212,254	2,699,523	213,929	2,913,452	(183,196)	-6%	Favourable
MISC INCOME	(11,000)	(8,975)	(11,238)	0	(11,238)	(238)	2%	Favourable
NET EXPENDITURE	3,085,648	2,203,280	2,688,285	213,929	2,902,214	(183,434)	-6%	Favourable
FINANCED BY:								
CONSTITUENT CONTRIBUTIONS	(2,611,171)	(2,175,976)	(2,611,171)		(2,611,171)	0	0%	Nil Variance
2022/23 SG BARCLAY FUNDING	(181,803)	(150,833)	0	(181,000)	(181,000)	803	0%	Adverse
2021/22 SG BARCLAY FUNDING C/FWD	(53,753)	0	0	(58,073)	(58,073)	(4,320)	8%	Favourable
TOTAL FUNDING	(2,846,727)	(2,326,809)	(2,611,171)	(239,073)	(2,850,244)	(3,517)	0%	Favourable
TRANSFER TO/ (FROM) RESERVES	(238,921)	0	(77,114)	25,144	(51,970)	186,951	78%	Favourable

REVENUE BUDGETARY CONTROL 2022/2023

REVENUE ANALYSIS FOR VARIANCES +/-5%

MONTH END DATE

31 January 2023

PERIOD

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Budget Details							
Budget Area	Budget	Spend to Date	% Spend to Date of Total Budget	Forecast Spend	Forecast Variance	Status	
	£	£	%	£	£	%	
EMPLOYEE COSTS	2,501,504	1,871,921	75%	2,335,381	(166,123)	-7%	↑
Main Issues	The favourable variance is mainly due to vacancies and a delay in filling vacancies, partly arising from inability to attract appropriate candidates.						
Mitigating Action	None required at this time						
Anticipated Outcome	It is likely this budget will underspend by the year end.						
PROPERTY COSTS	112,999	83,610	74%	127,582	14,583	13%	↓
Main Issues	The main reason for this overspend is in relation to the increased cost of electricity and gas.						
Mitigating Action	Officers will continue to monitor the budget.						
Anticipated Outcome	It is likely this budget will overspend by the year end.						
SUPPLIES & SERVICES	29,050	23,510	81%	26,306	(2,744)	-9%	↑
Main Issues	The 2022/23 budget included the provision for the cost of new reception phones & headsets. This cost has been deferred into 2023/24.						
Mitigating Action	None required at this time						
Anticipated Outcome	It is likely this budget will underspend by the year end.						

DUNBARTONSHIRE & ARGYLL & BUTE VALUATION JOINT BOARD
 REVENUE BUDGETARY CONTROL 2022/2023
 REVENUE ANALYSIS FOR VARIANCES +/-5%

APPENDIX 2

MONTH END DATE

31 January 2023

PERIOD

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Budget Details							
Budget Area	Budget	Spend to Date	% Spend to Date of Total Budget	Forecast Spend	Forecast Variance		Status
PAYMENT TO OTHER BODIES	8,044	2,930	36%	8,849	804	10%	↓
Main Issues	The main reason for this overspend is in relation to a 10% increase applied to external audit fees which was not anticipated when setting the budget.						
Mitigating Action	Officers will continue to monitor the budget.						
Anticipated Outcome	It is likely this budget will overspend by the year end.						
OTHER EXPENDITURE	46,100	29,929	65%	34,306	(11,794)	-26%	↑
Main Issues	Legislative changes have mitigated much of the risk of expenditure on hearings in the current year that was provided for within the budgeted estimate.						
Mitigating Action	None required at this time						
Anticipated Outcome	It is likely this budget will underspend by the year end.						
2021/22 SG BARCLAY FUNDING C/FWD	(53,753)	0	0%	(58,073)	(4,320)	8%	↑
Main Issues	A higher amount of grant was carried forward at the end of 2021/22 than originally estimated.						
Mitigating Action	None required at this time						
Anticipated Outcome	A favourable variance will be achieved						
USE OF RESERVES	(238,921)	0	0%	(51,970)	186,951	78%	↑
Main Issues	A lower amount of reserves are required to balance the outturn position due to the underspend achieved in year.						
Mitigating Action	None required at this time						
Anticipated Outcome	A favourable variance will be achieved						

MONTH END DATE

31 January 2023

PERIOD

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DESCRIPTION	TOTAL BUDGET	SPEND TO DATE	PROJECTED SPEND	VARIANCE	ANTICIPATED RE-PROFILING INTO 2023/24	OVER/ (UNDER)
	£	£	£	£	£	£
PRIOR YEAR PROJECTS						
PLANNED UPGRADE OF SERVERS (C/FWD 20/21)	1,153	0	1,147	(5)	0	(5)
FLEXI SYSTEM (C/FWD 20/21)	8,486	0	8,815	329	0	329
LAPTOP REFRESH (21/22)	0	(38)	(38)	(38)	0	(38)
NDR REFORM COSTS (21/22)	20,689	0	0	(20,689)	(20,608)	(81)
UNIX SERVER RENEWAL (21/22)	25,000	0	0	(25,000)	(24,958)	(42)
22/23 PROJECTS						
LAPTOP REFRESH (22/23)	5,400	5,236	5,236	(164)	0	(164)
NEW MONITORS (22/23)	1,200	1,201	1,201	1	0	1
FIREWALLS AND ROUTERS (22/23)	5,000	0	0	(5,000)	(5,000)	0
GROSS EXPENDITURE	66,928	6,399	16,361	(50,567)	(50,567)	0
UNAPPLIED CAPITAL RECEIPTS CARRIED FORWARD	(34,207)	(3,146)	(4,761)	(29,446)	(29,446)	0
CFCR	(513)	0	0	(513)	(513)	0
SCOTTISH GOVERNMENT GRANT	(20,608)	0	0	(20,608)	(20,608)	0
CONSTITUENT CONTRIBUTION	(11,600)	(3,253)	(11,600)	0	0	0
GROSS INCOME	(66,928)	(6,399)	(16,361)	(50,567)	(50,567)	0
NET EXPENDITURE	-	-	-	-	-	-

DUNBARTONSHIRE & ARGYLL & BUTE VALUATION JOINT BOARD
 CAPITAL BUDGETARY CONTROL 2022/2023
 VARIANCE ANALYSIS

APPENDIX 4

MONTH END DATE

31 January 2023

PERIOD

10

Budget Details						
Budget Area	Budget	Spend to Date	% Spend to Date of Total Budget	Forecast Spend	Forecast Variance	Status
	£	£	%	£	£	%
NDR Reform Costs	20,689	0	0%	0	(20,689)	-100% ↑
Project Description	Development / Purchase of Remote Survey System					
Main Issues/Progress update	Given NDR Reform and Revaluation priorities, there is insufficient in-house ICT resource to take this forward in the current year.					
Unix Server Renewal	25,000	0	0%	0	(25,000)	-100% ↑
Project Description	Replacement of the primary server for Valuation and Council Tax data.					
Main Issues/Progress update	Preferred approach is to now move away from UNIX to Windows server and this will require proof of concept works. There is insufficient in-house ICT resource to take this forward in the current year.					
Firewalls and Routers (22/23)	5,000	0	0%	0	(5,000)	-100% ↑
Project Description	Replacement of existing equipment used to connect Campbeltown office to West Dunbartonshire Council network, together with the requirement to move to an internet based telephony service at the Clydebank Office.					
Main Issues/Progress update	There is insufficient in-house ICT resource to progress this project in the current year. This budget is required to be carry forward into 23/24.					

DUNBARTONSHIRE AND ARGYLL AND BUTE VALUATION JOINT BOARD**Report by Treasurer****Valuation Joint Board – 3 March 2023**

Subject: Updated Long Term Financial Strategy and Revenue and Capital Estimates 2023/2024**1. Purpose of Report****1.1** The purpose of this report is to:

- (a) Seek approval of the updated Long Term Financial Strategy, the 2023/24 revenue estimates and the level of constituent authority requisitions in 2023/24.
- (b) Seek approval of the draft 2023/24 Capital Estimates.
- (c) Note the indicative budget positions for 2024/25 and 2025/26 for both capital and revenue.

2. BackgroundLong Term Financial Strategy

2.1 As per the financial regulations, a revised Long Term Finance Strategy is prepared each financial year as part of the estimates process; last agreed by The Board in March 2022. It describes the short, medium and long term financial position of the Board and identifies the variables and assumptions which could affect the future funding position.

Revenue Estimates

2.2 The financial regulations also require the preparation and approval of annual estimates relating to all service areas and services of The Board. The estimates provide details of the expenditure likely to be incurred in order to deliver the service. The estimates also provide detail on how this spend will be funded.

2.3 Funding is provided by the Scottish Government to local authorities for Valuation Joint Board activities through Grant Aided Expenditure (GAE) allocations for:

- Valuation and Collection of Local Tax,
- Valuation and Collection of Non-Domestic Rates; and
- Electoral Registration.

2.4 After consideration and approval of the estimates by The Board, The Board shall determine the allocation to be requisitioned from each constituent council, which are referred to as “Constituent Contributions” within the Budgetary Control Reports and within the estimates papers. The proportional split per each constituent council, as previously agreed by The Board, is allocated based upon the GAE allocations.

- 2.5** The 2023/24 GAE allocations are still to be published on the Scottish Government website, therefore, it is proposed that the core budget is allocated based upon GAE allocations for the previous financial year, in this case 2022/23, which is consistent with the process followed in previous years.
- 2.6** The 2023/24 Scottish Government settlement to councils continues to provide funding to cover the costs of implementing the recommendations of the Barclay Review, details of which are provided at paragraph 3.6.

Capital Estimates

- 2.7** A 3 year capital programme is maintained and refreshed annually during the estimates process. 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.

3. Main Issues

Long Term Finance Strategy

- 3.1** In preparing the 2023/24 Draft Estimates, 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** The 2023/24 draft estimate shown within Appendix 2 shows a balanced budget and is financed as follows:

	£m
2023/24 Proposed standstill Constituent Contribution	2.611
2023/24 Scottish Government Barclay Review Funding	0.181
Earmarked Reserve - Barclay Review Funding c/fwd 2022/23	0.025
Use of reserves	0.432
TOTAL FUNDING	3.249

- 3.3** The main movements from the agreed 2022/23 budget and the draft 2023/24 budget are detailed in Appendix 3.
- 3.4** In preparing the draft estimates, the following assumptions have been made in the 'mid range case' scenario:

	Assumption
Staff Turnover	3%
Pay Award	4% Increase in 2023/24, 2% 2024/25 onwards
Non pay inflation	7% Increase in 2023/24, 4% 2024/25 onwards
Constituent Contribution	Flat Cash
Utility Inflation	Electricity 11% Gas 5%

	Rates	5%
Increase in service fees & charges ie contract cleaning, refuse collection, grounds maintenance	10% increase	
Barclay Review Costs	Flat cash 2023/24 & 2024/25. No funding has been committed by the Government thereafter.	

- 3.5** The monitoring of utility inflation and all other inflation will be kept under review during 2023/24. Reserves are currently sufficient to absorb any additional increase, however, the constituent authorities and the Board will be informed should there be a need to revisit the estimates.
- 3.6** The Scottish Government have advised that the 2023/24 funding for the Barclay Review of NDR will remain at the same level as 2022/23 of £0.181m. This represents a £0.080m (31%) reduction to the original bid submitted by the Assessor & ERO based on the estimated costs to be incurred for 2023/24. However, it is expected that not all of the 2022/23 Barclay funding will be fully utilised in-year and so it is assumed, that any underspend (currently estimated at £0.025m) will be carried forward as an earmarked reserve into 2023/24 to top up the funding to £0.206m.
- 3.7** Appendix 2 also shows the projected outturn for the current financial year 2022/23 and based upon this, the projected level of reserves held by The Board by the end of 2022/23 are set out as follows

	£m
Reserve balance as at 31 March 2022	(0.902)
Use of reserves during 2022/23	0.077
Earmarked Barclay Review Funding C/fwd 2023/24	(0.025)
Reserve balance as at 31 March 2023 (incl. £0.100m prudential reserve)	(0.850)

- 3.8** 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 whichever is higher. The indicative balance as at the 31 March 2023 of £0.850m as shown in the table above, represents an actual level of reserves held as 26%. It is proposed that the expected year end reserves are carried forward to be used to help meet budget gaps in future years.
- 3.9** Moreover, with the proposed use of reserves totalling £0.457m (including the Barclay's earmarked reserve) in 2023/24 and indicative budget gaps of £0.591 in 2024/25 and £0.877m in 2025/26 (Appendix 2), it is apparent that these reserves are insufficient. Annex 2 of the Long Term Finance Strategy attached, also projects forward budget gaps over the next 10 years. The budget gaps identified will require to be funded through either additional constituent authority contributions and/or service efficiencies.

Contributions from Authorities

- 3.10** As in previous years, it is recommended that the budget for the council requisition payment 2023/24 be apportioned to constituent councils on the basis of their GAE figures per Appendix 4, summarised as follows:

Council	% Share	Requisition Payment £
East Dunbartonshire	27.56%	719,654
West Dunbartonshire	28.03%	731,813
Argyll & Bute	44.41%	1,159,704
TOTAL REVENUE COUNCIL CONTRIBUTION		2,611,171

- 3.11** The Scottish Government has provided £0.181m 'Barclay' funding for NDR Reform as mentioned at 3.6 above, through the constituent Councils as follows:

Council	Barclay Funding £
East Dunbartonshire	44,000
West Dunbartonshire	47,000
Argyll & Bute	90,000
TOTAL BARCLAY REVIEW CONTRIBUTION	181,000

Capital

- 3.12** Based upon projections for the 2022/23 outturn (as noted within the budgetary control report for period 10, reported elsewhere on the agenda and detailed within Appendix 5), the Board is likely to carry forward resources of £0.051m fully earmarked in relation to the unix server renewal, NDR Reform costs and the firewalls and routers projects.
- 3.13** Appendix 5 also details the new indicative capital bids for 2023/24 to 2025/26 with an explanation of those bids provided in Appendix 6. Should these bids be approved, it is proposed that the cost of these are met from constituent contributions (based upon current 2022/23 GAE allocations) as follows:

	Share %	Draft 2023/24 £	Indicative 2024/25 £	Indicative 2025/26 £
Total Capital Bids		8,500	21,400	14,000
Resources required				
East Dunbartonshire Council	27.56%	2,343	5,898	3,858
West Dunbartonshire Council	28.03%	2,382	5,998	3,924
Argyll and Bute Council	44.41%	3,775	9,504	6,218
TOTAL CAPITAL COUNCIL CONTRIBUTION		8,500	21,400	14,000

4. Risk Analysis

- 4.1** There are a number of assumptions within the draft budget and Long Term Finance Strategy. This may lead to financial variances if the assumptions prove to be materially incorrect. Officers will continue to monitor these variables 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 2023/24 revenue budget.
- (c) Agree 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 2024/25 and 2025/26.
- (e) Agree the 2023/24 revenue requisition is based on each council's 2022/23 GAE figures with the apportionment as identified at 3.10 above;
- (f) Agree the 2023/24 Barclay Review funding based on the Scottish Governments allocation as identified at 3.11 above.
- (g) Agree the proposed 2023/24 capital spend (as detailed in Appendices 5 and 6) of £8,500 to be progressed and funded as detailed at 3.13 above.
- (h) Note the indicative capital bids for 2024/25 and 2025/26 (as detailed in Appendix 5 and Appendix 6).
- (i) Note the likely capital re-profiling of spend and earmarked resources to be carried forward from 2022/23 into 2023/24 to fund the completion of the existing capital projects.
- (j) Note the indicative capital programmes for 2024/25 to 2025/26 and indicative constituent contributions, based upon current GAE allocations. Requests for final approval will be requested year on year.

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Laurence Slavin
Treasurer
Date: 17 February 2023

Person to Contact: Janine Corr, Accountant,
West Dunbartonshire Council
Email:janine.corr@west-dunbarton.gov.uk

Appendix 1 Draft Financial Strategy;

Appendix 2 Probable Outturn 2022/23;
Draft Revenue Estimate 2023/2024;
Indicative Estimates for 2024/25 and 2025/26.

Appendix 3 Main movement between 2022/23 approved estimate and 2023/24 draft estimate.

Appendix 4 Details of 2023/24 Constituent Contribution.

Appendix 5 Draft Capital Estimates 2023/24 and Indicative Estimates for 2024/25 and 2025/26.

Appendix 6 Details of the new 2023/24 – 2025/26 capital bids.



*Dunbartonshire and Argyll & Bute
Valuation Joint Board*

LONG TERM FINANCIAL STRATEGY

3 March 2023

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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 financial and other pressures. 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 real term funding to councils may continue on an ongoing basis which is likely to result in pressure to reduce Board requisitions. Since 2012/13 the core constituent funding to the Board has either reduced or been ‘flat cash’.

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 mid range 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 projects budgets for ten years into the future and identifies 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 Vaughan Moody
Convenor of the Board

Russell Hewton
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 2022/23 budget process 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 2023/24 (£0.241m) and 2024/25 (£0.303m, cumulative) were reported to Members during the budget setting process for 2022/23. These indicative budgets have now been reviewed and rolled forward to 2025/26.
- 3.3 A sensitivity analysis has been undertaken on the main areas of financial pressure from 2023/24, 2024/25 and 2025/26 (Years 1, 2 and 3 respectively) using key assumptions based on a best case, worst case and mid range case scenarios. The assumptions are set out in table 2:

Table 2 – Assumptions: sensitivity analysis

	Mid Range Projection	Best Case	Worst Case
Pay award	<ul style="list-style-type: none"> ▪ 4% Year 1 ▪ 2% Years 2 & 3 	<ul style="list-style-type: none"> ▪ 3% Years 1 ▪ 2% Years 2 & 3 	<ul style="list-style-type: none"> ▪ 5% Years 1 ▪ 2% Years 2 & 3
Non Pay inflation	<ul style="list-style-type: none"> ▪ 7% Year 1 ▪ 4% Year 2 & 3 	<ul style="list-style-type: none"> ▪ 4% Year 1 ▪ 2% Year 2 & 3 	<ul style="list-style-type: none"> ▪ 8% Year 1 ▪ 6% Year 2 & 3
Constituent Contribution	<ul style="list-style-type: none"> ▪ No increase 	<ul style="list-style-type: none"> ▪ 4% increase Years 2 & 3 	<ul style="list-style-type: none"> ▪ 4% decrease Years 2 & 3
Barclay Funding (Years 1 & 2 only)	<ul style="list-style-type: none"> ▪ No increase 	<ul style="list-style-type: none"> ▪ Full bid awarded Year 2 	<ul style="list-style-type: none"> ▪ No increase

- 3.4 Market volatility and increasing inflation rates make it increasingly difficult to predict and factor into future estimates. The sensitivity analysis as described above, has been carried out using the best estimate at the time of preparation. Given the uncertainty, the monitoring of utility inflation and all other inflation will be kept under review during 2023/24.
- 3.5 These assumptions provide a range of anticipated outcomes in terms of future budget gaps as summarised in Table 3:

Table 3 – Outcome of sensitivity analysis – Projected Budget Gaps

	2023/24 £m	2024/25 £m	2025/26 £m	Cumulative £m
Mid Range Projection	0.432	0.591	0.877	1.900
Best Case	0.408	0.337	0.627	1.372
Worst Case	0.454	0.724	1.118	2.296

Table 3 illustrates that, following the review of the financial position, and under the “mid range” set of assumptions that the gaps for 2023/24 to 2025/26 have changed due to assumptions such as pay award, non pay inflation, Constituent Contributions and estimated Barclay funding.

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

Capital Budgets

- 3.6 Consideration has been given to the Board’s likely capital spend requirements from 2023/24 to 2025/26. 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 4 – Anticipated capital spend

	2023/24 £	2024/25 £	2025/26 £
Anticipated new project spend	8,500	21,400	14,000
Anticipated contribution from councils	8,500	21,400	14,000

- 3.7 Table 5 provides a summary of the Board’s projections for revenue and capital for 2023/24 to 2025/26. At this point, funding is unknown beyond 2023/24 and therefore assumptions have been made. Note these projections are based on the “mid range” outcome from the sensitivity analysis identified at 3.3 above. This illustrates that, even after application of reserves, there is a projected funding gap in 2024/25. Consequently there is an intention to engage with each of the constituent authorities during 2023/24 with the view to increasing their contributions beyond 2023/24 to help bridge the funding gap.

Table 5 - Three Year Summary - Revenue and Capital

	2023/24 £m	2024/25 £m	2025/26 £m
Revenue Budget			
<u>Funded by:</u>			
Constituent Contributions (Core Funding)	(2.611)	(2.611)	(2.611)
Constituent Contributions (Barclay Funding)	(0.181)	(0.181)	(0)
C/fwd of Barclay Funding 2022/23	(0.025)	(0)	(0)
Use of Reserves	(0.432)	(0.393)	(0)
Cumulative Funding Gap	0.000	0.198	0.877

	2023/24 £m	2024/25 £m	2025/26 £m
Capital Budget			
Anticipated Spend	0.059	0.021	0.014
<u>Funded by:</u>			
Capital Contributions from Councils	0.009	0.021	0.014
Unapplied Capital Reserves held	0.029	0.000	0.000
Scottish Government	0.021	0.000	0.000
Cumulative Funding Gap	0.000	0.000	0.000

4. National Context

The Financial Settlement/ Government Grant

- 4.1 The Scottish Government has provided draft settlement figures for 2023/24 to councils at this stage. Therefore it is difficult to forecast contributions to the Board beyond 2023/24.
- 4.2 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 5 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.
- 4.3 The Scottish Government has allocated Scotland-wide funding for 2023/24 to meet the estimated costs to be incurred by Assessors in implementing the recommendations of the Barclay Review of NDR. Whilst Scottish Government has committed to funding in 2024/25, it has not confirmed that funding. Further, no commitment has been made thereafter. This anticipated reduction in funding will have a significant impact on the widening of the budget gap going forward as shown within Annex 2.

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 Service Plan for 2022-25 sets 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 Chief Officer – 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 Assessor & ERO 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 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 needed over the forthcoming years.

Freedoms and Flexibilities

- 6.20 Virements 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 2023/24. Funding has also been made available through Councils for Barclay Review costs (including carry forward from 2022/23) of £0.206m giving a total of £2.817m.
- 7.4 This Financial Strategy provides detailed revenue forecasts covering the next 3 financial years, 2023/24 to 2025/26. 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 2023/24 than in future years. The level of funding

for 2024/25 onwards is not yet known. The strategy projects that ongoing funding will remain constant in the 'mid range projection' scenario, with the exception of the Barclay funding as mentioned at 4.3. Annex 2 also provides a summary of the financial projections for the next 10 years.

- 7.5 As part of the budget process the Board agrees 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 2023/24 onwards.

Employee Pay Awards

- 7.6 Future employee pay awards for 2023/24 onwards have not been agreed, however, for the purpose of the Finance Strategy pay award expectations has been assumed at 4% in 2023/24 and 2% from 2024/25 onwards in the 'mid range projection' scenario.

Future Challenges

- 7.7 The future will continue to present new challenges and demand additional duties which will exert cost pressures, including:-
- The change from 5 yearly (previously 7 yearly in 2010 and 6 yearly in 2017) NDR Revaluations to 3 yearly cycles will significantly compress workloads and increase resource requirements with tasks such as information collection, analysis, writing of guidance/practice notes, and valuation of all non-domestic properties now requiring to be done every 3 years;
 - The NDR appeal system has been reviewed and introduces a two-stage proposal and appeal process from 1 April 2023, which introduces increased administrative procedures, and tight, prescriptive deadlines for many part of the new 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;
 - The removal of the exemption from the valuation roll for certain properties within, and parts of, public parks;
 - Additional checks required on the operation of self-catering units;
 - The Implementation of the Elections Act 2022 including the requirement to issue Voter Identification cards, extensions to overseas voting rights and more frequent renewals of absent vote;
 - Changes to the rateability of certain elements of plant and machinery related to renewable energy production from 1 April 2023;
 - Unplanned electoral events such as an independence referendum;

- Implementation of review of electoral ward boundaries in conjunction with constituent authorities, following the recent Boundary Commission recommendations;
- The ongoing uncertainty over future funding and the volatility with regards inflation.

Consequences of continued financial challenges

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/Upper Tier 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 or increased uncertainty of future 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; or
- Failure to issue Voter ID cards timeously will result in electors losing their right to vote at elections.

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 2022 and projected for 1 April 2023, 2024 and 2025 are summarised below:

	1/4/22	1/4/23	1/4/24	1/4/25
	£m	£m	£m	£m
<u>Revenue Reserve</u>				
Prudential Reserve	0.100	0.100	0.100	0.000
Earmarked Reserve	0.297	0.457	0.293	0.000
Unearmarked Reserve	0.505	0.293	0.000	0.000
Total Revenue Reserve	0.902	0.850	0.393	0.00
% of net expenditure	31%	26%	12%	0%
<u>Capital Reserve</u>				
Earmarked Reserve	0.055	0.051	0.000	0.000
Total Capital Reserve	0.055	0.051	0.000	0.000
Total Reserves Held	0.957	0.901	0.393	0.000

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. The budget gaps identified will require to be funded through either the use of reserves, additional constituent authority contributions, potential additional Government grant and/or service efficiencies.
- 11.3 Whilst reserves are sufficient to absorb any issues that may arise during 2023/24, projections indicate that the Board's Reserves (including the Prudential Reserve) will be fully utilised by 2024/25 and indeed, leave a budget gap to be financed as highlighted in table 5 above. Consequently there is an intention to engage with each of the constituent authorities during 2023/24 with the view to increasing their contributions beyond 2023/24 to help bridge the funding gap. Furthermore, should there be no opportunities for additional income, it is likely that options for future service efficiencies will require to be developed with options presented to the Board for approval to ensure the viability of the service in the longer term.

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 amended the NDR Revaluation cycle from 5-yearly to 3-yearly with effect 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 'Elections Bill, including Voter ID cards, extended overseas voting rights and more frequent renewals of Absent Votes	Monitor Legislation as it develops. Consider resource implications, including staffing levels	ERO & Treasurer
Electoral Registration Service	Changes to electoral processes 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 (in the mid range projection scenario) to identify projected gaps between income and expenditure, if no other changes in the Board's services take place:

	NET EXPENDITURE	STANDSTILL COUNCIL CONTRIBUTION	BARCLAY FUNDING	CONTRIBUTION FROM RESERVES	INDICATIVE BUDGET GAP
	£000	£000	£000	£000	£000
DRAFT BUDGET 2023/24	3,249	(2,611)	(181)	(457)	(0)
INDICATIVE BUDGET 2024/25	3,383	(2,611)	(181)	(393)	198
INDICATIVE BUDGET 2025/26	3,488	(2,611)	0	0	877
INDICATIVE BUDGET 2026/27	3,559	(2,611)	0	0	948
INDICATIVE BUDGET 2027/28	3,632	(2,611)	0	0	1,021
INDICATIVE BUDGET 2028/29	3,708	(2,611)	0	0	1,097
INDICATIVE BUDGET 2029/30	3,786	(2,611)	0	0	1,175
INDICATIVE BUDGET 2030/31	3,866	(2,611)	0	0	1,255
INDICATIVE BUDGET 2031/32	3,949	(2,611)	0	0	1,338
INDICATIVE BUDGET 2032/33	4,036	(2,611)	0	0	1,425

Mid Range Assumptions:

- Pay award 4% increase 2023/24, 2% thereafter
- Non Staffing Lines – inflation 7% increase 2023/24, 4% thereafter
- Electricity 11% increase
- Gas 5% increase
- Rates 5% increase
- Council contributions Standstill
- Barclay Review Funding Standstill 2023/24 & 2024/25. No funding thereafter
- Service Fees & Charges 10% increase
- No further budget changes / burdens / efficiencies have been included for 2023/24 onwards at this stage

DRAFT REVENUE ESTIMATES

2021/22 OUTTURN	DESCRIPTION	REVISED 2022/23 ESTIMATE	2022/23 PROBABLE OUTTURN	2022/23 VARIANCE	DRAFT 2023/24 ESTIMATE	INDICATIVE 2024/25 ESTIMATE	INDICATIVE 2025/26 ESTIMATE
£		£	£	£	£	£	£
1,592,873	APT&C - SALARIES	1,714,271	1,643,394	(70,876)	1,904,683	2,001,405	2,068,216
12,343	APT&C - OVERTIME	58,000	58,000	0	6,000	3,000	3,000
23,879	APT&C - TEMP	33,000	33,185	185	34,320	35,006	35,707
322,713	APT&C - SUPERANN	358,001	329,542	(28,459)	376,170	395,273	409,112
158,540	APT&C - N.I.	213,559	175,981	(37,578)	197,166	207,162	214,404
8,730	TRAINING COSTS	13,100	14,000	900	15,350	15,350	15,350
11,247	TRAVEL & SUBSISTENCE	45,000	30,000	(15,000)	38,000	38,000	38,000
2,389	OTHER EMPLOYEE COSTS	2,000	2,000	0	2,500	2,500	2,500
7,548	PENSION INCREASES	11,500	11,500	0	11,500	11,500	11,500
40,587	ILL HEALTH RET'MENT PREMIUMS	53,074	37,779	(15,296)	40,000	40,000	40,000
2,180,848	EMPLOYEE COSTS	2,501,504	2,335,381	(166,123)	2,625,689	2,749,196	2,837,789
43,957	RATES	44,702	44,467	(235)	46,690	49,025	51,476
0	FURNITURE & FITTINGS	250	0	(250)	0	0	0
8,306	ELECTRICITY	12,517	16,795	4,277	18,642	20,693	22,969
8,544	GAS	12,276	19,424	7,148	20,395	21,415	22,486
24,505	CONTRACT CLEANING	25,007	25,174	167	27,692	30,461	33,507
1,996	OFFICE ACCOMMODATION	2,000	1,996	(4)	1,996	1,996	1,996
2,156	REPAIRS & MAINTENANCE	13,000	15,000	2,000	13,000	13,000	13,000
431	REFUSE COLLECTION	1,097	905	(192)	995	1,095	1,204
3,245	OTHER PROPERTY COSTS	2,150	3,821	1,671	3,808	4,188	4,607
93,142	PROPERTY COSTS	112,999	127,582	14,583	133,218	141,872	151,245
217	CLOTHING UNIFORMS ETC	200	200	0	200	200	200
361	COMPUTER EQUIPMENT	3,000	500	(2,500)	3,000	0	0
139	OFFICE EQUIPMENT	1,500	500	(1,000)	250	250	250
7,941	COMPUTER LICENCES	16,200	16,200	0	30,900	32,136	33,421
4,764	MACHINE RENTAL / LEASE	5,650	5,200	(450)	5,564	5,787	6,018
0	ICT CONSULTANCY	0	0	0	5,000	5,200	0
1,407	OTHER S & S	2,500	3,706	1,206	2,500	2,500	2,500
14,828	SUPPLIES & SERVICES	29,050	26,306	(2,744)	47,414	46,073	42,389
7,810	AUDIT FEES & OUTLAYS	8,044	8,849	804	9,468	9,847	10,241
7,810	PAYMENTS TO OTHER BODIES	8,044	8,849	804	9,468	9,847	10,241
6,583	PRINTING	10,300	10,300	0	8,200	8,400	8,400
16,921	STATIONERY	19,800	18,000	(1,800)	21,186	21,186	21,186
155,132	POSTAGES	129,100	129,100	0	150,000	156,000	162,240
20,617	TELEPHONES	28,500	20,930	(7,570)	31,000	32,240	33,530
3,282	TELEPHONES/INTERNET REG.	4,000	7,587	3,587	8,118	8,443	8,780
5,141	BOOKS & PUBLICATIONS	6,000	6,000	0	7,600	7,600	7,600
3,750	LAND VAL. APPEAL COURT	10,000	4,000	(6,000)	6,000	0	0
21,722	ELECTORAL SYSTEM SUPPORT	32,000	28,000	(4,000)	44,029	45,790	47,622
2,708	ELECTORAL PARTICIPATION	4,000	2,000	(2,000)	4,000	4,000	4,000
122,982	CENTRAL ADMIN COSTS	122,982	122,982	0	122,982	122,982	122,982
15,222	INSURANCE	15,418	14,881	(536)	16,497	17,157	17,843
14,778	OTHER ADMIN COSTS	16,850	17,247	397	17,247	17,247	17,247
388,837	ADMIN COSTS	398,950	381,027	(17,923)	436,859	441,045	451,430

DRAFT REVENUE ESTIMATES

2021/22 OUTTURN	DESCRIPTION	REVISED 2022/23 ESTIMATE	2022/23 PROBABLE OUTTURN	2022/23 VARIANCE	DRAFT 2023/24 ESTIMATE	INDICATIVE 2024/25 ESTIMATE	INDICATIVE 2025/26 ESTIMATE
£		£	£	£	£	£	£
3,835	COURSES & CONFERENCES	5,200	2,500	(2,700)	6,000	4,500	4,500
775	MISCELLANEOUS	1,000	1,925	925	1,925	1,925	1,925
35,088	VALUATION APPEALS PANEL	40,000	30,000	(10,000)	0	0	0
(119)	TEMPORARY INTEREST	(100)	(119)	(19)	(119)	(119)	(119)
39,579	OTHER EXPENDITURE	46,100	34,306	(11,794)	7,806	6,306	6,306
2,725,044	GROSS EXPENDITURE	3,096,648	2,913,452	(183,196)	3,260,455	3,394,340	3,499,401
2,000	RENTAL INCOME	2,000	2,188	(188)	2,250	2,250	2,250
8,616	SALES FEES & CHARGES	9,000	9,000	0	9,000	9,000	9,000
0	MISC INCOME	0	50	(50)	0	0	0
86,621	SPECIFIC GOVERNMENT GRANT	0	0	0	0	0	0
97,237	GROSS INCOME	11,000	11,238	(238)	11,250	11,250	11,250
2,627,807	NET EXPENDITURE	3,085,648	2,902,214	(183,434)	3,249,205	3,383,090	3,488,151
(2,611,172)	CONSTITUENT CONTRIBUTION	(2,611,171)	(2,611,171)	0	(2,611,171)	(2,611,171)	(2,611,171)
(225,392)	CONSTITUENT CONTRIBUTION - BARCL	(181,803)	(181,000)	803	(181,000)	(181,000)	0
0	EARMARKED RESERVE - BARCLAY C/F	(53,753)	(58,073)	(4,320)	(25,144)	0	0
208,757	TRANSFER TO/FROM RESERVES	(238,921)	(51,970)	186,951	(431,890)	0	0
(2,627,807)	TOTAL FUNDING	(3,085,648)	(2,902,214)	183,434	(3,249,205)	(2,792,171)	(2,611,171)
0	BUDGET GAP/ (SURPLUS)	0	0	0	0	590,919	876,980

RESERVES BROUGHT FORWARD	(902,425)	(850,455)
TRANSFER TO/FROM RESERVES IN YEAR	77,114	431,890
EARMARKED BALANCE	(25,144)	25,144
RESERVES CARRIED FORWARD	(850,455)	(393,421)
PRUDENTIAL TARGET	(100,000)	(100,000)
EXCESS RESERVES FROM PRUDENTIAL TARGET	(750,455)	(293,421)

EXPLANATION OF MAIN 2023/24 REVENUE BUDGET MOVEMENTS > £5,000

	£	£
2022/23 Approved Net Expenditure		3,085,648
2023/24 Draft Net Expenditure		3,249,205
Increase in Net Expenditure		<u>163,557</u>

Pressures

Additional cost of 2022/23 pay increase	91,387	Additional Increase between the budgeted payaward and the actual 2022/23 payaward including the associated increase in National Insurance and Superann costs.
Additional cost assumed within employee costs 2023/24	115,121	Allowance for Annual Pay increase and incremental movements upwards on payscale including the associated increase in National Insurance and Superann costs.
Increase in property costs	14,244	Inflationary increase in relation to rates, electricity & gas.
Increase in postages	20,000	Increase in line with new indicative print and mail contract.
Increase in Computer Licenses	14,700	Mobile Device Management for new electoral tablets and annual licenses for firewalls.
Increase in ICT Consultancy	5,000	Sum required to support server replacement. (Assumed to be a 2 year commitment).
Electoral System Support	<u>12,029</u>	Additional budget required for remote canvass tablets.
		272,480

Decreases

Reduction in Overtime Costs	(52,000)	22/23 one off costs.
Reduction in Staff Travel	(7,000)	Budget reduced in line with actuals.
Reduction in Ill Health Retirement Premiums	(13,074)	Budget reduced in line with actuals.
Valuation Appeals Panel	<u>(40,000)</u>	VAC will cease to exist. Budget no longer required.
		(112,074)

ALLOCATION OF CONSTITUENT CONTRIBUTIONS

	2021/22 GAE Allocation %	2022/23 GAE Allocation %
ELECTORAL REGISTRATION		
EAST DUNBARTONSHIRE COUNCIL	33.54	33.59
WEST DUNBARTONSHIRE COUNCIL	32.24	32.22
ARGYLL & BUTE COUNCIL	34.22	34.20
	<u>100.00</u>	<u>100.00</u>
VALUATION & COLLECTION OF LOCAL TAX		
EAST DUNBARTONSHIRE COUNCIL	33.54	33.59
WEST DUNBARTONSHIRE COUNCIL	32.24	32.22
ARGYLL & BUTE COUNCIL	34.22	34.20
	<u>100.00</u>	<u>100.00</u>
VALUATION & COLLECTION OF NDR		
EAST DUNBARTONSHIRE COUNCIL	16.20	15.95
WEST DUNBARTONSHIRE COUNCIL	19.94	19.95
ARGYLL & BUTE COUNCIL	63.86	64.10
	<u>100.00</u>	<u>100.00</u>

<u>ALLOCATION</u>		
EAST DUNBARTONSHIRE COUNCIL	27.62	27.56
WEST DUNBARTONSHIRE COUNCIL	28.04	28.03
ARGYLL & BUTE COUNCIL	44.34	44.41
TOTAL	<u>100.00</u>	<u>100.00</u>

<u>CONSTITUENT CONTRIBUTION</u>	2022/23 Contribution (based on 21/22 GAE allocation above) £	2023/24 Contribution (based on 22/23 GAE allocation above) £
EAST DUNBARTONSHIRE COUNCIL	721,166	719,654
WEST DUNBARTONSHIRE COUNCIL	732,189	731,813
ARGYLL & BUTE COUNCIL	1,157,816	1,159,704
TOTAL	<u>2,611,171</u>	<u>2,611,171</u>

DUNBARTONSHIRE & ARGYLL & BUTE VALUATION JOINT BOARD
DRAFT CAPITAL ESTIMATES

Appendix 5

DESCRIPTION	2023/24			2024/25	2025/26
	PROJECTS RE- PROFILED FROM 2022/23	NEW BIDS	INDICATIVE ESTIMATE	NEW BIDS	NEW BIDS
	£	£	£	£	£
<u>PRIOR YEAR PROJECTS</u>					
PLANNED UPGRADE OF SERVERS (C/FWD 20/21)	0	0	0	0	0
FLEXI SYSTEM (C/FWD 20/21)	0	0	0	0	0
LAPTOP REFRESH (21/22)	0	0	0		
NDR REFORM COSTS (21/22)	20,608	0	20,608		
UNIX SERVER RENEWAL (21/22)	24,958	0	24,958	0	0
<u>22/23 PROJECTS</u>					
LAPTOP REFRESH (22/23)	0	0	0	0	0
NEW MONITORS (22/23)	0	0	0	0	0
FIREWALLS AND ROUTERS (22/23)	5,000	0	5,000	0	0
<u>23/24 PROJECTS</u>					
LAPTOP REFRESH (23/24)	0	6,300	6,300	0	0
NEW MONITORS (23/24)	0	2,200	2,200	0	0
<u>24/25 PROJECTS</u>					
LAPTOP REFRESH (24/25)	0	0	0	7,000	0
MONITORS/DOCKING STATIONS				2,400	
SERVER REPLACEMENT	0	0	0	12,000	0
<u>25/26 PROJECTS</u>					
LAPTOP REFRESH (25/26)	0	0	0	0	7,500
NEW MONITORS (25/26)					1,500
SCANNER REPLACEMENT	0	0	0	0	5,000
GROSS EXPENDITURE	50,567	8,500	59,067	21,400	14,000
UNAPPLIED CAPITAL RECEIPTS CARRIED FORWARD	(29,446)	0	(29,446)	0	0
CFCR	(513)	0	(513)	0	0
SCOTTISH GOVERNMENT GRANT	(20,608)	0	(20,608)	0	0
CONSTITUENT CONTRIBUTION	0	(8,500)	(8,500)	(21,400)	(14,000)
GROSS INCOME	(50,567)	(8,500)	(59,067)	(21,400)	(14,000)
NET EXPENDITURE	0	0	0	0	0

DETAILS OF NEW 2023/24-2025/26 CAPITAL BIDS

	Estimated Cost £
<u>2023/24 Forecast</u>	
<u>Laptop Refresh</u>	
11 Laptops to be replaced (5 year rolling replacement)	6,300
<u>Monitors/Docking Stations</u>	
Monitors are required to replace obsolete devices and to provide for implementation of the Agile Working Policy (hybrid working).	2,200
TOTAL 2023/24	<u><u>8,500</u></u>
<u>2024/25 Forecast</u>	
<u>Laptop Refresh</u>	
11 Laptops to be replaced (5 year rolling replacement).	7,000
<u>Monitors/Docking Stations</u>	
Continuing roll out of docking stations, and phased replacement of older monitors.	2,400
<u>Server Replacement</u>	
In line with the policy of replacing servers every 5 years, the existing two production servers will require to be replaced at a cost of £6,00 each.	12,000
TOTAL 2024/25	<u><u>21,400</u></u>
<u>2025/26 Forecast</u>	
<u>Laptop Refresh</u>	
11 Laptops to be replaced (5 year rolling replacement).	7,500
<u>Monitors</u>	
Phased replacement of older monitors.	1,500
<u>Scanner Replacement</u>	
Scheduled replacement of high volume scanners used for scanning of incoming mail, and for digitisation of existing files. 2 scanners (1 per office). Approximate estimated cost of £2,500 each.	5,000
TOTAL 2025/26	<u><u>14,000</u></u>

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD**Report by Assessor & ERO****Valuation Joint Board – 3 March 2023**

Subject: Review of Support Services Agreement**1. Purpose**

- 1.1** The purpose of this report is to present Members with a revised version of the Support Services Agreement between the Joint Board and West Dunbartonshire Council.

2. Background

- 2.1** The Valuation Joint Board is provided with a range of support services, including Public Relations and Marketing, Legal Services, Committee Services, Information and Communications Technology, Human Resources & Organisational Development, and Finance, by West Dunbartonshire Council.
- 2.2** In September 2013, Audit Scotland recommended implementing a Support Services Agreement covering the provision and management of these services.
- 2.3** In November 2013 the Joint Board approved a Support Services Agreement and in February 2017 and March 2020 it approved updates, which were each effective for a period of 3 years.

3. Main Issues

- 3.1** In light of the requirement to renew the above, a review was recently initiated and input was made by the Assessor, the Treasurer and relevant resource heads in WDC.
- 3.2** The revised draft Support Service Agreement is appended to this report for Members' consideration.
- 3.3** The table of contents within the appended draft document summarises the areas covered within the agreement. The schedule at the end of the document describes in detail the support services provided, what is covered within those support services and provides direct contact details of Council liaison officers.
- 3.4** The amendments made to the 2023 version are minor and are generally of an administrative nature.

4. Recommendation

- 4.1** Members are asked to consider and approve the revised Support Service Agreement. Once agreed, the Support Service Agreement will be signed appropriately.

Person(s) to Contact: Russell Hewton
Assessor & ERO
Telephone: 0141 562 1260
E-mail: russell.hewton@dab-vjb.gov.uk

Appendix: Support Services Agreement (2023)

SERVICE AGREEMENT

between

WEST DUNBARTONSHIRE COUNCIL

and

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

2023

Regarding the provision of corporate support services by
West Dunbartonshire Council to
Dunbartonshire and Argyll & Bute Valuation Joint Board

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SUPPORT SERVICES AGREEMENT

between

- (1) WEST DUNBARTONSHIRE COUNCIL, a local authority constituted in terms of the Local Government Act 1973 and Local Government etc. (Scotland) Act 1994 and having an office at 16 Church Street, Dumbarton G82 1QL (who and whose successors are hereinafter referred to as the "Council"); and
- (2) DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD, is an independent authority which was established by The Valuation Joint Boards (Scotland) Order 1995 and having an office at 235 Dumbarton Road, Clydebank G81 4XJ (who and whose successors are hereinafter referred to as the "Board")

WHEREAS:-

- (A) The Council and the Board have agreed to enter into a Support Services Agreement (this "Agreement").
- (B) The Council has resolved to provide Support Services to the Board and the Board has agreed to accept the Support Services on the terms and conditions of this Agreement.
- (C) The parties wish to record in this Agreement the terms and conditions upon which the Council will provide the Support Services to the Board.

NOW THEREFORE IT IS HEREBY AGREED AS FOLLOWS: -

1. DEFINITIONS AND INTERPRETATION

- 1.1. In addition to those defined terms set out in this Agreement, the following definitions and rules of interpretation apply in this Agreement:-

"ADR Notice" shall have the meaning given to it in Clause 14.4;

"Agreement" means this Support Services Agreement and the Schedule;

"Board Nominee" means Russell Hewton, the Board's Assessor and Electoral Registration Officer or such other person as may be appointed by the Board as its Assessor and Electoral Registration Officer or such other person as may be nominated by the Board to be the Board's Nominee and intimated to the Council as such.

"Business Day" means any day which is not a Saturday, Sunday nor a bank holiday in Scotland;

"Confidential Information" means information, the disclosure of which would constitute an actionable breach of confidence, which has either been designated as confidential by any party hereto in writing or that ought to be considered as confidential (however it is conveyed or on whatever media it is stored) including commercially sensitive information, information which if released would prejudice the effective conduct of public affairs, information which if released may result in a tangible risk to personal safety or a breach of criminal law or interdict, information which relates to the business, affairs, properties, assets, trading practices, developments, trade secrets, intellectual property rights, know-how, personnel, contractors and advisers of any party and all personal data and sensitive personal data within the meaning of the DPA ;

"Council Nominee" means Alan Douglas, the Council's Chief Officer, Regulatory and Regeneration or such other person as may be appointed by the Council to be its Chief Officer, Regulatory and Regeneration or such other person as nominated by the Council to be the Council Nominee and intimated to the Board as such;

“Data Controller” has the meaning set out in the DPA;

“Dispute” shall have the meaning given to it in Clause 14.1;

“Dispute Notice” shall have the meaning given to it in Clause 14.2;

“DPA” means the Data Protection Act 2018, as amended and supplemented from time to time;

“Environmental Information” has the meaning given under section 2(1) of the Environmental Information Regulations;

“Environmental Information Regulations” means the Environmental Information (Scotland) Regulations 2004;

“FOI Act” means the Freedom of Information (Scotland) Act 2002, and any subordinate legislation made under that Act from time to time, together with any guidance and/or codes of practice issued by the Scottish Information Commissioner from time to time in relation to such legislation;

“Force Majeure” means any cause affecting the performance by a party of its obligations arising from acts, events, omissions, happenings or non-happenings beyond its reasonable control including fire, flood or any disaster or an industrial dispute affecting a third party for which a substitute third party is not reasonably available. Any act, event, omission, happening or non-happening will only be considered Force Majeure if it is not attributable to the wilful act, neglect or failure to take reasonable precautions of the affected party, its agents or employees;

“Initial Period” means a period of three years commencing on the Commencement Date;

“Other Services” means the services provided by the Council to the Board, which are not included in the Schedule or financially provided for in the Service Charges.

“Personal Data” shall have the same meaning as set out in the DPA;

“Processing” has the meaning set out in the DPA, and “Process” shall be construed accordingly;

“Review Group” means a review group consisting of the Council Nominee and the Board Nominee;

“Request for Information” shall have the meaning set out in the FOI Act or any apparent request for information under the FOI Act or the Environmental Information Regulations, and Information shall be construed accordingly;

“Schedule” means the schedule annexed to and forming part of this Agreement;

“Support Services” means the services to be provided by the Council to the Board, as set out in the Schedule;

“Service Charges” means the charges payable by the Board to the Council in respect of the provision of services as set out in the Schedule by the Council to the Board;

1.2. In this Agreement unless the contrary intention appears:

1.2.1 each gender includes all genders;

1.2.2 words in the singular includes the plural and vice versa;

1.2.3 any reference to a Clause shall be to a clause of this Agreement and any reference to the Schedule shall be to the schedule annexed to this Agreement;

1.2.4 references to any statute or statutory provision include a reference to:

- any subordinate legislation made pursuant to that statute or statutory provision in force prior to the date of commencement of this Agreement; and
- that statute or statutory provision as amended, extended, consolidated and/or re-enacted from time to time except to the extent that any such amendment, extension, consolidation and/or re-enactment made after the date of commencement of this Agreement would increase the liability of any party under this Agreement;

1.2.5 references to a person include individuals, bodies corporate, unincorporated associations, partnerships (including, without limitation, limited partnerships and limited liability partnerships), joint ventures and boards and references to any of the same include the others;

1.2.6 the Schedule forms an integral part of this Agreement and references to this Agreement include the Schedule;

1.2.7 the headings to the Clauses are for convenience only and do not affect the construction or interpretation of this Agreement; and

1.2.8 references to books, documents, records or other information mean books, documents, records or other information in any form including, without limitation, paper, electronically stored data and digital and magnetic media.

2. PURPOSE OF AGREEMENT

2.1 The purpose of this Agreement is to provide a framework for the provision of the Support Services by the Council to the Board.

3. SERVICE PROVISION

3.1 The Council shall:

3.1.1 perform the Support Services to a standard reasonably to be expected of an organisation with experience in providing services of a similar type to the Support Services;

3.1.2 provide the Support Services in accordance with the terms of this Agreement, and in particular the provisions of the Schedule;

3.1.3 ensure the performance of the Support Services to at least the levels agreed between the parties, which shall in the case of certain Support Services be measured by way of the key performance indicators which shall be developed between the parties from time to time; and

3.1.4 maintain appropriate records relevant to the provision of the Support Services and make these available as requested by the Board.

3.2 The Board shall:

3.2.1 pay the Service Charges to the Council for services provided per the Schedule to the Board by the Council, in accordance with Clause 10;

3.2.2 provide all reasonable assistance required by the Council to enable the Council to provide the Support Services and such access to the properties, working space, normal office amenities and systems of the Board at such times, as may be required by the Council.

4. SERVICE CHANGES

4.1 The nature of the delivery of the Support Services may evolve over time to suit the changing needs of both parties and as improvements to the Support Services are made.

4.2 Any significant variations to the delivery of the Support Services shall be agreed in advance by the Review Group.

4.3 The Board shall provide the Council with written notice if it no longer requires the Council to provide any of the Support Services. The Council shall cease to provide such Support Service(s) twelve weeks after the date of receipt of such notice from the Board and shall, if required by the Board, cooperate fully with the Board to ensure an orderly migration of the Support Service(s) to the Board or a third party. Any costs associated with such migration to be borne by the Board.

5. AGREEMENT DURATION

5.1 This Agreement shall commence on the last date of execution of this Agreement and, subject to the right of earlier termination by either party under Clause 9, this Agreement shall remain in force for the Initial Period.

5.2 Thereafter, subject to Clause 9, this Agreement shall automatically renew for successive periods of one year, unless and until terminated by either party giving not less than six months prior written notice period as outlined in Clause 9 below.

6. SERVICE MONITORING AND REVIEW

6.1 The Review Group will monitor and, if necessary, review the arrangements relative to this Agreement to ensure that the Support Services provided meet expectations and shall meet annually to do this.

7. DAY-TO-DAY RELATIONSHIPS

7.1 The parties will establish a relationship between key team members to deal with the day-to-day matters that may arise under this Agreement. This will be handled in a proactive and inclusive manner to ensure that the required levels of Support Services are at least maintained. Any issues arising from this day-to-day contact that cannot be resolved amicably will be referred to the Review Group by either party to seek final resolution of the matter.

7.2 The Council will ensure that the Board is kept aware and informed of any new or amended Council policies and standards that may have an impact on the Support Services.

8. BREACH OF THIS AGREEMENT

8.1 Without prejudice to Clause 9.1, if either party, acting reasonably, considers that the other is in breach of this Agreement it shall be entitled to serve notice detailing the

breach in question. On receipt of said notice the receiving party undertakes to respond within ten (10) Business Days with the prime aim being to remedy the breach in question within this timescale. A breach of this Agreement includes the following:

- 8.1.1 failure by the Council to provide the Support Services to the agreed standard;
 - 8.1.2 failure by the Council to provide the Support Services substantially in accordance with the Schedule;
 - 8.1.3 failure by the Council to meet substantially all of the agreed key performance indicators over a period of six months;
 - 8.1.4 failure by the Board to make payment of any part of the Service Charges when payment is due;
 - 8.1.5 failure by the Board to provide all reasonable assistance required by the Council to allow it to perform its duties; and
 - 8.1.6 material failure by either party to meet any of the obligations owed by them to the other in terms of Clauses 11, 12 or 13.
- 8.2 If there is no response to the notice within ten (10) Business Days or, if in the reasonable opinion of the sender of the notice, the response is inadequate, then the sender of the notice may convene a meeting of the Review Group in order to review the position.

9. TERMINATION OF AGREEMENT

- 9.1 If either party commits a breach of any material provision of this Agreement which (i) is not capable of remedy or (ii) is capable of remedy and that breach has not been remedied within twenty-eight (28) Business Days of service on the other party of a notice specifying the breach requiring it to be remedied, the other party shall be entitled to terminate or seek to vary this Agreement by serving written notice giving details of how and when such a variation or termination is to be effected.
- 9.2 In the event that a Force Majeure situation continues for a period of three months or more, then either party may terminate this Agreement by giving twenty eight (28) days' notice in writing to the other party.
- 9.3 Either party may terminate this Agreement if as a result of any Act of Parliament, Order, Regulation, Statutory Instrument or other legislation that party is required to discontinue the performance of this Agreement in whole or in part.
- 9.4 The termination of this Agreement, howsoever arising, shall be without prejudice to the accrued rights and liabilities of the parties, nor shall it affect the coming into force or continuance in force of any provision of this Agreement which is expressly or by necessary implication intended to come into or continue in force on or after such termination.

10. PAYMENT

- 10.1 Provided that they do not comprise Other Services, the Board shall be charged by the Council for the provision of Support Services to it by the Council. For Other Services these shall be charged as according to normal billing processes for the service being provided to the Board.
- 10.2 The Service Charges shall be paid annually in arrears and will be determined and agreed between the parties as and when appropriate.

- 10.3 The Services Charges will be as advised by the Council for the provision of such services during the Financial Year. The Service Charges will be reviewed on an annual basis.
- 10.4 The Council shall submit invoices, in arrears, to the Board which shall be payable within 30 days of receipt.

11. DATA SECURITY

- 11.1 Both parties will ensure procedures are in place to respect the confidentiality of the information provided both in paper and electronic format.
- 11.2 The Board and the Council each acknowledge and agree that for the purposes of the DPA, in respect of any Personal Data, that both parties are Data Controllers. Both parties agree to work together to agree and enter into a Data Sharing Agreement.
- 11.3 In terms of the Records Management regime the Council will securely hold and properly dispose of any information/documents pertaining to the Board, in line with the Council's own Records Management Policy/plan. In addition the Board will securely hold and properly dispose of any information/documents pertaining to the Council, in line with the Board's own Records Management Policy/plan.
- 11.4 On termination of this Agreement for whatever reason, or upon written request at any time, the Board shall cease to use or Process any Personal Data received from or on behalf of the Council under this Agreement and shall return those Personal Data to the Council together with copies of those Personal Data in its possession or control. In addition the Council shall cease to use or Process any Personal Data received from or on behalf of the Board under this Agreement and shall return those Personal Data to the Board together with copies of those Personal Data in its possession or control.

12. DISCLOSURE OF INFORMATION

- 12.1 Subject to Clauses 12.2 and 12.3, the parties hereto each undertake to each other that they themselves will not at any time use or divulge or communicate to any person (other than to officers, employees or professional advisers of any party whose province it is to know the same) any Confidential Information concerning the financial position, contractual arrangements, or other affairs of the other party disclosed by one party to another and relating to the subject matter of this Agreement and they shall use all reasonable endeavours to prevent the use, publication or disclosure of any such Confidential Information concerning such matters.
- 12.2 The provisions of Clause 12.1 shall not apply under the following circumstances:
- 12.2.1 in relation to any disclosure which is, in the reasonable opinion of the disclosing party and having duly considered any relevant request for disclosure, required by law including but not limited to disclosure for the purpose of compliance with the FOI Act and/or the Environmental Information Regulations;
- 12.2.2 in relation to any disclosure required by the law of any relevant jurisdiction, any judicial proceedings or any governmental or regulatory body to which the disclosing party submits;
- 12.2.3 in relation to any information which is in the public domain or has been received from a third party having the right to disclose the same;
- 12.2.4 in relation to any disclosure which is necessary to enable a party to enforce its rights or defend its position in relation to any action or claim brought against it under this Agreement, and only to the extent that such disclosure is necessary;

- 12.2.5 in relation to any use of information by either party to the extent that such use is required to enable that party to carry on its business properly and efficiently; or
- 12.2.6 in relation to any information which the disclosing party was in possession of before being provided such information from the party to which it relates, provided the disclosing party can reasonably demonstrate that it already possessed such information; and provided that the party proposing to disclose the information will first (except in the case of disclosure in terms of Clause 13.2.4) notify the other party of its intention and will take on board all reasonable requests of the other party and act reasonably to limit the possible adverse impact of the disclosure on the other party;
- 12.3 each party acknowledges that the other party is subject to the requirements of the FOI Act and/or the Environmental Information Regulations and each party shall provide all necessary assistance and co-operation as reasonably requested by the other party (at its own expense) to enable the other party to comply with the requirements of the FOI Act and/or the Environmental Information Regulations.
- 12.4 Where a party receives a Request for Information in relation to information which it is holding on behalf of the other party and not for its own purpose, it shall:
 - 12.4.1 notify the party making that request that it does not hold the information and advise such party of the party who holds the information;
 - 12.4.2 ensure that the notification referred to in Clause 12.4.1 complies with the requirements of Section 19 of the FOI Act (as that section may be amended or modified from time to time) and/or Section 4 of the Environmental Information Regulations (as that section may be amended or modified from time to time); and
 - 12.4.3 notify the party on whose behalf the information sought by the Request for Information is held, that the Request for Information was made and has been refused.
- 12.5 Where a party receives a Request for Information, and that Information is held on its behalf by the other party to this Agreement, the former party shall as soon as practicable after receipt and in any event within five Business Days, or such longer period as may be reasonably necessary given the scope of the request and the obligation to respond within a set timescale of receiving the Request for Information, provide that other party with a copy of the Request for Information.
- 12.6 Each party shall be responsible for determining at its absolute discretion:
 - 12.6.1 whether any Information is exempt from disclosure under the FOI Act and/or the Environmental Information Regulations; and
 - 12.6.2 the information to be disclosed in response to a Request for Information.
- 12.7 Each party acknowledges that any lists or documents provided by it outlining Confidential Information are of indicative value only and that any of the other party may nevertheless be obliged to disclose Confidential Information in accordance with this Clause.
- 12.8 Subject to Clause 12.5, each party may, acting in accordance with the FOI Act or the Environmental Information Regulations, disclose information or environmental information without consulting with the other party.

13. ASSIGNATION

Neither party shall be entitled to assign or transfer its rights and/or obligations under this Agreement (in whole or in part) without the prior written consent of the other party

14. DISPUTE RESOLUTION PROCEDURE

- 14.1 If a dispute arises out of or in connection with this Agreement (a "Dispute") then, except as expressly otherwise provided in this Agreement, the parties shall follow the procedure set out in this Clause 14.
- 14.2 Either party shall give to the other notice in writing of the dispute (the "Dispute Notice"), setting out its nature and reasonable particulars with the relevant supporting documentation. On service of the Dispute Notice, the Council Nominee and the Board Nominee shall seek in good faith to resolve the dispute.
- 14.3 If the Council Nominee and the Board Nominee are unable to resolve the dispute within twenty (20) Business Days of service of the Dispute Notice then the dispute shall be referred for resolution between the Board Nominee and the Chief Executive of the Council who shall attempt in good faith to resolve the dispute.
- 14.4 If the Chief Executive of the Council and the Board Nominee are unable to resolve the dispute within twenty (20) Business Days of it being referred to them, then the matter may, if agreed by the parties, be referred to a mediator for mediation in accordance with the CEDR Model Mediation Procedure. Unless otherwise agreed between the parties, the mediator shall be nominated by CEDR Solve or another mutually agreed mediation organisation. To initiate the mediation, a party must serve notice in writing ("ADR Notice") to the other party requesting mediation. A copy of the ADR Notice should be sent to CEDR Solve or another mutually agreed mediation organisation. The mediation will start not later than sixty (60) days after the date of the ADR Notice. Unless otherwise agreed by the parties, the place of mediation shall be nominated by the mediator. If any matter arising out of or in connection with this Agreement is referred to mediation the Council shall remain responsible for the provision of the Support Services throughout the period of mediation.
- 14.5. The fees of the mediator and the cost of mediation shall be borne equally by the parties.
- 14.6. No party may commence any court proceedings in relation to any dispute arising out of this agreement until thirty (30) days after the appointment of a mediator, provided that the right to issue proceedings is not prejudiced by a delay.

15. FORCE MAJEURE

- 15.1 Provided it complies with its obligations under this Clause 15, a party shall not in any circumstances be liable to the other party for any loss of any kind whatsoever whether directly or indirectly caused to or incurred by the other party which is due to Force Majeure.
- 15.2 If a party becomes aware of circumstances of Force Majeure which give rise to or which are likely to give rise to failure or delay in the performance of its obligations hereunder it shall:
 - 15.2.1 forthwith notify the other party by the most expeditious method then available informing the other of the period which it is estimated that such failure or delay shall continue; and
 - 15.2.2 shall use all reasonable endeavours to continue to perform, or resume performance of, its obligations hereunder for the duration of such Force Majeure event.

16. NOTICES

- 16.1 Any notice required to be given under this Agreement shall be in writing signed by (or by some person duly authorised by) the party giving it and may be served by delivering it personally to the address of the relevant party set out in Clause 16.3 or by sending it by e-mail to the either the Board or Council nominee's official e-mail account, or by pre-

paid recorded delivery to the address of the relevant party set out in Clause 16.3.

16.2 Any notice so served shall be deemed to have been received:

16.2.1 if delivered personally, at the time of delivery;

16.2.2 in the case of a notice sent by pre-paid recorded delivery, forty-eight hours after the date of posting;

16.2.3 in the case of a notice sent by e-mail, if the notice was sent during the business hours of the addressee then on the day of transmission, and otherwise on the next following Business Day.

For the purposes of this Clause, "business hours" means the hours of 9.00am to 4.45pm.

16.3 Any notice required to be given under this Agreement shall be sent to the following:

- in the case of the Council:

Chief Officer Regulatory and Regeneration: Alan Douglas

Address: 16 Church Street, Dumbarton, G82 1QL

E-mail address: alan.douglas@west-dunbarton.gov.uk

- in the case of the Board:

Assessor and Electoral Registration Officer: Russell Hewton

Address: 235 Dumbarton Road, Clydebank G81 4XJ

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

or to such other address or e-mail address as is notified in writing from time to time by the Council or the Board (as the case may be) to the other party to this Agreement.

17. VARIATION AND WAIVER

17.1 No variation of this Agreement shall be effective unless made in writing and signed by or on behalf of each of the parties by a duly authorised officer.

17.2 Any waiver of any right under this Agreement is only effective if it is in writing and signed by the waiving or consenting party and it applies only in the circumstances for which it is given and shall not prevent the party who has given the waiver or consent from subsequently relying on the provision it has waived.

17.3 No failure to exercise or delay in exercising any right or remedy provided under this agreement or by law constitutes a waiver of such right or remedy or shall prevent any future exercise in whole or in part thereof.

17.4 No single or partial exercise of any right or remedy under this Agreement shall preclude or restrict the further exercise of any such right or remedy.

17.5 Unless specifically provided otherwise, rights arising under this Agreement are cumulative and do not exclude rights provided by law.

18. COSTS

18.1 Save as expressly provided otherwise in relation to any matter in this Agreement, the parties shall pay their own costs and expenses in relation to the preparation, execution and carrying into effect of this Agreement.

18.1 SEVERABILITY

18.1 If at any time any provision of this Agreement is or becomes invalid or illegal in any respect, such provision shall be deemed to be severed from this Agreement but the validity, legality and enforceability of the remaining provisions of this Agreement shall not be affected or impaired thereby.

19. NO PARTNERSHIP OR AGENCY

19.1 Nothing in this agreement is intended to, or shall be deemed to, establish any partnership or joint venture between any of the parties, constitute any party the agent of another party, nor authorise any party to make or enter into any commitments for or on behalf of any other party.

20. ENTIRE AGREEMENT

20.1 This Agreement and all agreements entered, or to be entered into, pursuant to the terms of this Agreement or entered into between the Council and the Board in writing and expressly referring to this Agreement:-

20.1.1 together constitute the entire agreement and understanding between the parties with respect to the subject matter of this Agreement; and

20.1.2 (in relation to such subject matter) supersede all prior discussions, understandings and agreements between the parties and their agents (or any of them) and all prior representations and expressions of opinion by any party (or its agent) to any other party (or its agent).

20.2 Each of the parties acknowledges that it is not relying on any statements, warranties or representations given or made by any of them in relation to the subject matter hereof, save those expressly set out in this Agreement and other documents referred to above, and that it shall have no rights or remedies with respect to such subject matter otherwise than under this Agreement (and the documents executed at the same time as it or referred to in it) save to the extent that they arise out of the fraud or fraudulent misrepresentation of any party.

21.1 APPLICABLE LAW AND JURISDICTION

21.1 This Agreement shall be governed by and construed in accordance with the Law of Scotland and each of the parties submits to the non-exclusive jurisdiction of the Scottish Courts.

IN WITNESS WHEREOF these present consisting of this and the preceding ten (10) pages are executed as follows:-

SUBSCRIBED for and on behalf of WEST DUNBARTONSHIRE COUNCIL
by
at
on the day of 2023

.....
Authorised Signatory

in the presence of:-

Witness.....

Full Name.....

.....
Witness Signature

Address.....

.....

SUBSCRIBED for and on behalf of
DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD
by
at
on the day of 2023

.....
Assessor & ERO

in the presence of:-

Witness.....

Full Name.....

.....
Witness signature

Address.....

.....

THIS IS THE SCHEDULE REFERRED TO IN THE FOREGOING SUPPORT SERVICES AGREEMENT BETWEEN WEST DUNBARTONSHIRE COUNCIL AND DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

SCHEDULE

1. SUPPORT SERVICES PROVIDED

1.1 PUBLIC RELATIONS AND MARKETING

The Council’s corporate communication’s team will support the delivery of the Board’s communications requirements by co-ordinating media enquires relating to the Board and, when required, by proactively promoting the Board and its services in local and national media. Communications will be delivered by working closely with the Board and management.

In particular, the corporate communications team will:

- 1.1.1 deal with media enquiries and requests for comments in collaboration with the Board;
- 1.1.2 deal with media interview requests, if required
- 1.1.3 guidance with web content and social media activities
- 1.1.4 prepare media releases, if required;
- 1.1.5 provide crisis media management in an emergency situation affecting both parties during working hours or on a goodwill basis out-of-hours;
- 1.1.6 undertake communications planning, if required;
- 1.1.7 provide marketing advice; and
- 1.1.8 provide a graphic design service as required.

1.2 LEGAL SERVICES

1.2.1 The Council shall provide the legal services marked against the Council in the table below. Certain legal services shall be provided by external advisors to the Board as noted in the table below.

Service	Council	External
Contract enforcement (third parties)	√	
Company law and Corporate Governance		√
Charity Law		√
Acquisition and disposal of Assets	√	
Tax Law		√
Litigation	√	√
Employment Law	√	√
Disputes and or renegotiation with WDC		√
Advice to support Non-Domestic Rating and Council Tax Valuation functions		√
Lodging of Caveats	√	

- 1.2.2 Debt recovery may be undertaken by external agents with the agreement of the Council's legal services.
- 1.2.3 Tax law may be undertaken by external agents after consultation with the Council's finance and legal services.
- 1.2.4 Litigation may be undertaken by external agents with agreement of the Council's legal services depending on nature of each case. Litigation will generally be undertaken by insurers agents where covered under Insurance policies.
- 1.2.5 Employment Law may be undertaken by external agents with the agreement of the Council's legal services depending on nature of each case. Where the issue involves matters common to terms and conditions of employment the Board and the Council, the Council's legal services will co-ordinate and oversee the conduct of all such matters.

1.3 COMMITTEE SERVICES

- 1.3.1 Preparation of agendas and collation of Board Reports;
- 1.3.2 Issuing of notices of meetings in time for such meetings as per the Board's Standing Orders;
- 1.3.3 Production and issuing minutes from meetings;
- 1.3.4 General correspondence with members etc.

1.4 FREEDOM OF INFORMATION ADMINISTRATION

- 1.4.1 Freedom of Information advice and guidance will be provided by the Council to the Board on an as required basis and from the appropriate officers.
- 1.4.2 Advice and guidance in relation to the Environmental Information (Scotland) Regulations 2014 will be provided by the Council.

PEOPLE AND TECHNOLOGY

Comprising Strategic HR, Transactional HR Services (HR Connect and Payroll), Organisational Development, Change & Digital and Information Technology Services as follows at sections 1.5 and 2.

1.5. STRATEGIC HUMAN RESOURCES, ORGANISATIONAL DEVELOPMENT, CHANGE & DIGITAL

1.5.1 Statement of Intent

This is the service description for human resources, organisational development, change & Digital.

1.5.2 Principles

In the spirit of collaboration, the parties will work to develop an environment of cooperation using the following partnership principles:

- Be accountable – to the joint responsibilities set out below;
- Collaborate and co-operate – establish and adhere to the governance structure to ensure that service activities are delivered and actions taken on a joint basis;
- Be open – communicate openly about major concerns, issues or opportunities relating to the services provided;
- Work collaboratively to identify business improvements, eliminate inefficiencies and reduce the cost of service provision;
- Adopt a positive outlook – demonstrate a positive, “can do” attitude, looking at ways to improve services; and

- Focus on people focused service and continuous improvement.

1.5.3 Obligations

The Council will deliver the Service within agreed standards and in accordance with its policies and the corporate requirements and commitments of the Board.

1.5.4 Description of the Service

Utilising a strategic model of HR delivery, the Council provides People &Change services through an integrated approach to resource planning and development, provision of centralised HR expertise, people &Change partnering, HR and Payroll transactional services, employee relations and case management.

The key features of the service are:

- Managing the day-to-day delivery of all transactional HR and pay enquiries and information through 'HR Connect', the HR service centre;
- Provision of people & change partnering;
- Assistance and advice in development of people strategy and policy;
- Assistance with Workforce planning;
- Provision of a comprehensive wellbeing function;
- Provision of a resourcing and employment contract service;
- Management of a framework for job evaluation and grading of posts;
- Providing case management support, with the same provision as WDC, on all routine and complex employment issues including performance improvement, grievance, discipline, wellbeing and Attendance (subject to policy parameters);
- Management and ongoing development of the integrated Workforce Management and Payroll system on which the Board's key personnel information resides and is maintained;
- Employment equalities;
- Management of a payroll function including pensions administration;
- Access to a corporate approach to performance management and appraisal;
- Supporting organisational change and change management; and
- Leadership, management development and corporate development programmes, including e-learning.

1.5.5 Service Availability / Hours of Support

Service Availability	Hours of Support
Telephone: Email: HRconnect@west-dunbarton.gov.uk	HR Connect: 08:00 – 17:00 Mon – Thu 08:00 – 16:00 Fri
Information available via the Intranet: HR & OD Knowledge Portal	Support Areas: 08:45 – 16:45 Mon-Thu 08:45 – 15:55 Fri

1.5.6 Key Service Areas

As part of the development of the People &Change Service the following five key service areas will be reviewed on an annual basis in line with changing business needs and the Board's service priorities.

1.5.6.1 Recruitment

People &Change will deliver a professional high quality service covering all aspects of recruitment & selection to support the Board's needs and provide the Board's managers with innovative and responsive recruitment outcomes. People and Change will:

- Advertise vacancies on "My Job Scotland" and support the recruitment process;
- Provide assistance with writing job profiles to ensure the role can be appropriately evaluated;
- Provide access to the recruitment portal to allow managers to short list candidates;
- Ensure details of all successful candidates are progressed via HR Connect and all employment checks are carried out in line with advertised SLAs;
- Progress applications in a timely manner;
- Use Board logos and letterheads on all correspondence etc; and

- Provide the Board with relevant equalities information and data in relation to recruitment and promotion via the Workforce Console.

The Board will, via the agreed methodology:

- Provide People &Change with completed and authorised recruitment forms;
- Provide People &Change with concise role profiles that have been previously evaluated (if new post);
- Provide People &Change with essential criteria and/or applicant questions so as to limit the number of unsuitable applicants;
- Access the recruitment portal to short list candidates and update as appropriate; and
- Progress applications in a timely manner.

1.5.6.2 Case Management

People &Change will deliver a professional high quality service covering all aspects of HR case management including conduct and capability. In addition the employee relations function will work with the Board and Trades Unions with a view to maintaining and fostering a good employee relations climate and work towards a partnership approach. HR services will:

- Provide a professional advice and guidance service on a suite of policies including; discipline, grievance, attendance management and performance management policies.
- Develop information guidance and template letters to assist the Board to navigate the different policy requirements.
- Provide support and training to managers on all areas of employee relations case work covering discipline; grievance; absence management; poor performance; employment legislation and policy and conditions of service advice etc
- Provide the Board with advice and guidance to work in partnership with Trade Union representatives.
- Assist the Board to find solutions to resolve employee relations issues.

The Board will, via the agreed methodology:

- Seek People & Change case management support and advice with regard to employee relations issues and policy application;
- seek to work collaboratively with Trade Union representatives and strive to achieve mutual beneficial solutions; and
- ensure they fulfill responsibilities by ensuring that they maintain concise notes of case management issues and ensure that agreed actions are followed through and communicated to employees. Enhance their skills and knowledge by completing relevant employee relations and case management training or briefing sessions

1.5.6.3 Payroll & Contractual Changes

People & Change and Transactional Services (HR Connect and Payroll) will deliver a professional and quality service to support payroll and contractual changes and ensure that all changes are progressed to meet service delivery needs and legislative requirements. People & Change will:

- Inform employee in writing (using Board stationery) of all contractual changes;
- update the Workforce Management System ("WMS") with all contractual changes;
- process all authorised contractual changes in the next available payrun subject to processing cut-off deadlines being met;
- process for payment all authorised overtime and travel expenses in the next available payrun;
- process all authorised allowances and deductions; and
- provide Pension Fund administration.

The Board will, via the agreed methodology:

- Provide People & Change and HR connect with completed and authorised employee amendment online form by the deadlines required for processing;
- notify People & Change and HR connect timeously of all contractual changes and provide amended contractual information;

- provide completed and authorised overtime information via the online timesheet process by the deadline required for processing;
- submit completed and authorised travel expenses through HR21 (Workforce Management System self-service) by the deadline required for processing; and
- notify HR Connect of any other information that may affect pay such as absence from work, maternity, leaver etc.

1.5.6.4 Payroll services to be provided

Provision of information, preparation and submission of annual returns (P14, P60, P35, P11D) and payment of sums due to HMRC, Pension Fund Administrators (SPFO and SPPA), Trade Unions and any other Payroll related third parties.

1.5.6.5 Managing Change – People and Change

HR & OD's People and Change will support the Board's management team in the development of strategic HR solutions and support organisational change to facilitate effective delivery. People and Change will:

- Provide the interface between People and Change teams and the senior management team;
- drive forward focused People and Change solutions to support business objectives and organisational change;
- work in partnership with the Board and key stakeholders/partners to jointly develop HR strategies and plans necessary to support the delivery of services and the achievement of performance targets;
- coach, support, mentor and challenge managers in the application of HR policy and practice, and to provide appropriate HR advice and guidance in order to minimise risk and financial exposure; and
- assist and support the development and maintenance of the Board's workforce plan.

The Board will, via the agreed methodology:

- Fully engage with People and Change Partners in the development of HR solutions and workforce planning;
- Ensure effective communication with People & Change Partners in relation to service plans;
- Liaise with HR People and Change in relation to current and future HR support requirements; and
- Advise and consult with People and Change Partners in relation to compliance with the HR & OD service.

1.5.6.6 Provision of Management Information

People & Change will be responsible for the maintenance and provision of high quality management information that will support the needs of the Board and individual managers in effectively managing their employees. People & Change will:

- Provide the Board with access to management information on a range of employee information;
- update WMS with all changes notified by the Board in a timely manner;
- provide access to standard reports on a monthly basis; and
- provide ad-hoc reports to the Board as required within agreed timescales with WMS assistant advisor.

The Board will, via the agreed methodology:

- ensure all employee changes are notified to service centre to ensure WMS is up to date;
- Email Request for Information to WMS assistant advisor with details of format and timescales required;
- meet with WMS assistant advisor to discuss requirements in more detail if required; and
- review management information provided on a regular basis and advise if information is no longer required or needs to be amended.

1.5.7 Service Dependencies

1.5.7.1 External Service Provision

People &Change has a role in negotiating appropriate support agreements with external service providers. In this regard People &Change will enter into appropriate arrangements with:

- Strathclyde Pension Fund Office (SPFO);
- Occupational Health Providers;
- employee counselling provision; and
- other bodies as appropriate to ensure that appropriate standards of service are provided. Appropriate monitoring arrangements and service level agreements with external service providers will be put in place together with arrangements for performance reporting.

1.5.7.2 Board Responsibilities

That the services described in this document can only be consistently delivered when the Board takes responsibility in relation to People Policy and Procedures and meet both procedural and legislative timescales.

1.5.8 Service Monitoring

1.5.8.1 People & Change is committed to provide services in a professional, customer focused and efficient manner consistent with legislative requirements, Council policy and best practice. A copy of the People & Change customer services charter will be provided. The People & Change Partner will ensure HR service provision and will be the first point of contact for any complaints, comments or compliments on the HR & OD service. Any such contact will be appropriately logged.

1.5.8.2 Service Comments, Complaints and Compliments

Any comments, complaints and compliments raised with the People & Change Partner and relating to services covered within the People & Change service will be reviewed by the Chief Officer of People and Technology and discussed with all relevant parties before also being raised at the departmental liaison meetings. Any actions identified as service improvements will be built into the appropriate service improvement plan and the progress/outcome will be included in the monthly service report and discussed at the liaison meetings.

1.5.8.3 Service Reporting

In accordance with the Council's development of service reporting, a range of reports are now available via HR21 and can be run by service managers at their convenience. Additionally, real time information (RTI) on a range of people-related areas can be accessed directly by VJB managers via the Council developed workforce console.

1.5.9 Main Contacts

Name and Position	Contact Details
Transactional Services: HR CONNECT Payroll	Email: HRconnect@west-dunbarton.gov.uk Email: payroll@west-dunbarton.gov.uk
Victoria Rogers Chief Officer – People and Technology	07795266028 Email: Victoria.Rogers@west-dunbarton.gov.uk
Alison McBride Strategic People & Change Manager	Email: alison.mcbride@west-dunbarton.gov.uk

1.5.9.1 Key Personnel Changes

The Board will be informed of any changes to key personnel named within the People &Change service that could affect the delivery of the Support Service.

1.5.9.2 Changes to Service

Either party may propose changes to the scope of the services being provided by People &Change. The parties will aim to agree any proposed changes prior to implementation.

2. INFORMATION TECHNOLOGY

2.1 Description

The Council will provide a comprehensive range of IT and telephony Support Services to all of the Board service areas.

Support Services provided by the Council include network (to PSN standards), desktop hardware (PCs, laptops, printers, phones, tablets, thin client technology), application development and support, customer support, IT procurement advice, server support and hosting, telephony infrastructure, security, hardware disposal, virus protection, internet and e-mail systems/access, data backup and communications

Support Services are provided through a combination of direct, remote, phone based, face to face, self-service and specialist support. The key features of the Support Services are:

- regular partner liaison meetings with ICT management
- a single point of contact for all Board users and requesting services;
- a single telephone number for any customer requesting a service or raising a fault;
- a SMS service for customers during times of desk telephone closure and major incidents
- a self-service facility for customers to request services or raise incidents and requests online;
- fast access to professional support with potential resolution at first point of contact;
- dedicated Council employees to develop services, identify opportunities and liaise directly with business areas; and
- tri level tiered incident management support with specific resolution times and escalation points, 1st and 2nd line incident management delivered by a range of IT support teams and 3rd level incident management support delivered by development teams.

2.2 Service Availability / Hours of Support

24/7 Internet: Self-service – Freshservice Self Service. All requests and standard incidents should be raised via online self-service portal.

ICT Service Desk Calls: 01389 737007. The ICT Service Desk should only be contacted by phone for urgent incidents. This allows us to prioritise call time to those incidents that cannot be logged in any other way. Telephone line opening hours can be extended with prior agreement to meet urgent service requirements i.e. election periods

Monday to Friday

08:00 - 12:00*

*Text service 12pm to 5pm

ICT Text Service: 07537401892 (this number should only be used during planned service desk telephone line closures i.e. Monday to Friday 12pm to 5pm or during major incidents).

<p>Out of Hours Support Services: It is recognised that there will be occasions where an Out of Hours Support Service will be required. These do vary in nature depending upon the requirements outlined for the out of hours working. Where there is a need for specific arrangement to be made, contact must be made with the relevant Council nominated or the ICT manager or the relevant ICT Section Lead (see contact details), they will identify the requirements and commission appropriate support resources. Where possible all requirements for out of hours working should be satisfied by using the pre-authorised schedule maintenance days. If the business requirement is such that the work must be carried out with the scheduled maintenance days then a minimum of seven working days notice would be required and the Council's ability to service the request would be based on your requirements or best endeavours. Out of hours working will be charged at the going WDC overtime rate.</p>

2.4 Customer Services

2.4.1 Service Desk Process

Self Service

All requests and non-urgent incidents should be raised online via the Freshservice self-service portal at the following link [Freshservice self-service portal](#). The portal enables you to view progress of all your incidents and requests.

When you raise an incident or request you will be provided with the following details:

- Incident ID;
- Incident Priority;
- Timescale for resolution (based on priority);
- The next steps in progressing the incident if it is to remain open; and
- Escalation point (timescale in which the incident will be escalated).

The ICT service desk team will progress your call as follows:

- **Requests** logged via the Freshservice Self Service Portal within 1hr of the call being logged, will be assigned to the relevant support group for review and action. The request ticket status, assignment details and call notes will be updated.
- If a request is logged in error as an incident, the user will be advised that the ticket will be closed and the user will then be asked to raise a new request ticket to ensure the correct approval routing process is engaged (e.g. where line manager approval is needed).
- **Incidents** logged via the Freshservice Self Service portal will be actioned within 1hr of the call being logged and an attempt to resolve the Incident as a First Time Fix (FTF) will be made. If a FTF is unable to be achieved then follow up communication may be required to gather additional information, determine the Urgency and Priority of your incident and whether further assignment to the second tier of support the incident is needed.

Telephone Response Targets

- **Incidents** of an urgent nature (i.e. you are unable to work) and you need to telephone the ICT service desk then your call will be answered by the 1st Line support team. The team will be targeting the call answer/ abandon Key Performance Indicators (KPI's) below:
 - KP1 - Answer time - 80% of phone calls answered within 30 seconds; and
 - KP2 - Abandonment - less than 5% Abandonment.

- **Incidents** raised via telephone will be answered by the ICT service desk support analyst who ask you a range of questions (call scripting), and the answers to these questions will either enable the support analyst to provide a resolution at first point of contact or it will allow them to determine the Urgency and Priority of your incident for further assignment to the second tier of support.
- **Major incident** classification will be assigned by the 1st Line Supervisor following a review of high volume repeat incidents raised within a short period of time. The review will include tickets received both on the telephone and via self-serve. The target KPI targets will not be measured during the management of a major incident.

2.4.2 Priority Assignment

The Council's service desk analysts will ask a series of pre-determined questions (call scripting) which will allow the system to assess and assign a priority based on the impact and urgency of the call. Details of the priorities and the response / resolution levels are as follows:

Incidents

Priority No.	Response Time	Resolution Time	Service Definition
Priority 1 (P1) Major Incident or Critical Issue	1 working hour	4 Hours	Full loss of service – (e.g. whole network or business critical system failure) affecting multiple users with no immediate workaround available
Priority 2 (P2) High Priority	1 working hour	1 working day	Partial loss of a service with critical business impact, with no immediate workaround available.
Priority 3 (P3) Normal Priority	1 working day	3 working days	No immediate business impact for which a workaround is available
Priority 4 (P4) Low Priority	2 working days	5 working days	General Application Issues

The following points should be noted regarding incident prioritisation:

- Resolution Target is a guide only as the scale and complexity of incidents may vary significantly;
- Where a third-party supplier has carried out work on a ticket and then returned the call to the council for user acceptance testing, then the severity of the call will be re-assessed if deemed appropriate;
- Where the significance of the fault diminishes, either because of partial fix or elimination of some elements, the priority may be reduced;
- Where the significance of the fault increases, the call priority may be increased; and
- The ICT service desk will take ownership of the incident from opening to closure and will monitor SSA targets and breaches during the resolution process.

During the cycle of a Freshservice ticket the SSA clock will continue to be measured for incidents if the status is set to 'In progress - currently being worked on'.

The SSA clock will stop when the ticket is awaiting updates from either 3rd party supplier or client and the call notes will be updated and the status will be set to one of the categories below;

- With client;
- With 3rd party;
- On hold; and
- Resolved.

2.4.3 Service Requests. A Service Request is an enquiry or a request for a new IT service that the requestor didn't previously have. The target delivery timescales are included in the table.

Service Request	Response Time	Resolution Time	Service Definition
Investigation	1 working hour	Subject to requirements	Investigation process subject to approval from People and Technology (P&T) Strategic Lead
VIP	1 working hour	Best endeavours	Treated as an urgent request for a specific group of VIP users i.e. Elected Members; SLG; Head Teachers
Standard	1 working hour	5 working days	Standard Requests i.e. folder access; new start; single user moving location

Minor	1 working hour	5 working days	Minor Requests – i.e. installation of new software; new equipment installation following goods received; 1-5 users relocating; new report developed
Projects	2 working days	Subject to project requirements and ICT agreement.	Projects. New building, 5+ users relocating; new interface developed; system upgrade; tender spec and evaluation.

The target timescales for some requests will be dependent on underpinning contracts with Third Party Suppliers. The SSA clock will start to measure once the request approval stage has been actioned. The SSA will continue to be measured while the ticket status is at 'In provisioning'. The SSA clock will stop when the Service Request status is set to:

- With client; and
- Pending 3rd party response.

2.4.4 Disputed call prioritisation

Should the Board dispute the call prioritisation assigned to their call they should, in the first instance, discuss the call with the Council's service desk supervisor. The service desk supervisor will examine the call and assess the correct priority to be allocated to the call.

2.4.5 Escalation Procedure

Escalation points have been built into the Freshservice system which will automatically escalate the call based on the predefined timescales. The Council's service desk calls will be automatically escalated to the relevant ICT supervisor when they have exceeded their timescales and go into 'Breach' status. The Board are able to update their Freshservice ticket and request an update on the progress of their call. The note created by the Board will automatically send a notification to relevant ICT support analyst. Out with the automatic or system escalation process the escalation path for the Board is as follows:

Escalation Path

Level 1: Call Updates and Progression (ICT Service Desk)

This is the first point of contact for all incident or request escalations. The Service Desk team will be able to advise you of progress and the timescales for resolution based on the set priority.

Level 2: Call Management and Monitoring (1st Line Support Supervisor)

The 1st line support supervisor will investigate the call, ensure the correct priority has been applied, review progress to date and define the next actions to ensure resolution is reached ASAP. The 1st line support supervisor will then monitor this progress until resolution.

Level 3: Quality of Service Delivery, Client Satisfaction (ICT Section Leaders)

The Section Leaders will review the call actions taken and progress with the relevant support tier until resolved. The Section will undertake regular random quality checks to see if preventative measures can be built in and to ensure continuity of service and support standards are met.

Level 4: ICT Management (Manager of ICT)

The ICT Manager will review the call, actions taken and timescales and will ensure the correct resolution is in place. The ICT Manager will review the processes undertaken and if required take any remedial action. The ICT Management team will review the exception report and will discuss the issue at the next service area liaison meeting.

Level 5: Final Escalation (People and Technology Chief Officer)

The Chief Officer will review the call, actions taken and timescales and liaise with the ICT management team to ensure the correct resolution is in place. Their decision is final. The ICT Manager will review the processes undertaken and if required take any remedial action. The ICT Management team will review the exception report and will discuss the issue at the next scheduled service area liaison meeting and also liaise internally for any lessons learned.

2.4.6 Escalation Contacts

Name and Position	Contact Details	Role
ICT Service Desk	Telephone No: 01389 737007	ICT Support Team 1 st Point of Escalation
Dorothy Nicolson ICT 1 st Line Support Supervisor	Telephone No: 01389 736811 Email: Dorothy.Nicolson@west-dunbarton.gov.uk	ICT Supervisor 2 nd Point of Escalation
Patricia Kerr ICT Section Leader	Telephone No: 07990 842158 Email: Patricia.Kerr@west-dunbarton.gov.uk	ICT Senior Management 3 rd Point of Escalation
James Gallacher ICT Manager	Telephone No: 07531184141 Email: James.Gallacher@west-dunbarton.gov.uk	ICT Senior Management 4 th Point of Escalation

Victoria Rogers Chief Officer People and Technology	Telephone No: 07795 266028 Email: Victoria.Rogers@west-dunbarton.gov.uk	Chief Officer Final Escalation

The escalation process is completely separate from the complaints process which is covered below.

2.5 Service Dependencies: Third Party Suppliers

The Council has a role in negotiating appropriate support agreements with third party suppliers for corporate applications however support agreements and contracts for service specific applications are the responsibility of the Board. Where a resolution to a fault or service request is dependent upon a third party supplier then the Council (for corporate applications and the Board (for the Board specific applications) will undertake to log the call within the agreed target timescales. The provision of a response from the third party supplier will be dependent on service levels established within the relevant contractual arrangements. For corporate-related applications and services – calls to the Council that are dependent on external service level agreements will have the ‘clock’ stopped, this is to ensure that call breaches do not occur which are relational to external service level agreements outwith the Council’s direct control. The service desk monitor all external call timescales and will deal directly with the suppliers as part of a supplier management function. Any breaches for external SLAs will be directly reported to the external supplier and contracts may be reassessed due to poor performance. Calls returning from suppliers will have the clock restarted as soon as they are received back into the Council who will regularly inform the Board of the progress of the calls and will regularly hasten external suppliers as part of the automatic escalation process built into the centralised reporting system.

2.6 The Board’s Responsibilities

It is expected that the service levels described in this document can only be consistently delivered when the Board takes the responsibility of reporting the necessary ICT faults/problems and service request though the Council’s service desk in order to action, monitor and fix the calls effectively.

2.6.1 Service Desk

To ensure the most effective route to resolving your issue, the Board is advised to adhere to the following guidance before completing the self-service form or telephoning the ICT service desk:

- Ensure that relevant device asset tag information is collected;
- Make a note of any error messages displayed on your device;
- Ensure that you have access to a phone near the faulty device so that you can be easily contacted by the Service Desk;
- Keep a record of the Call ID (reference number) and use it when checking progress; and
- Advise the Service Desk of your availability and the best way to contact you. I.e. telephone or email.

The service desk’s aim is to resolve as many calls as possible, at first point of contact, the standard response / resolution times are dependent on the call priority. Therefore it is important that:

- all contact with the Council is through the service desk to ensure calls are logged and processed to ensure a call ID is generated and an accurate history of events associated with the call is maintained;
- change in key personnel or establishment details need to be communicated to the service desk;
- sufficient information is provided for the service desk to record and action the call effectively i.e. name of establishment, contact details and the nature of the call;
- ensure that employees are sufficiently trained in relevant computer hardware and software usage, health and safety, data protection, etc.;
- appropriate information relating to the urgency of the call is provided to allow the service desk to properly assess and prioritise the call; and
- appropriate information relating to the impact of the call is provided to allow the service desk to properly assess and prioritise the call.

2.6.2 Support Via Remote Access

The Service desk will endeavour to fix all calls at first point of contact unless during the reporting process it is established that the call requires to be escalated to the next tier of support. The Board should ensure, where possible, that the service desk is able to remotely access the Board PC in order to resolve the problem or to further assess the problem. If remote access is not convenient at the time of fault reporting then the Board is required to arrange a suitable time for the remote access to occur. It should be noted that the clock may be stopped on the call until the remote access is able to take place.

2.6.3 Physical Access

In instances where physical access is required to devices then this will immediately be escalated from the service desk to the second tier of support services. The Council employees will liaise with customers to ensure a convenient time for onsite visits, however, customers should ensure that the Council has the required physical access within their premises to assess or resolve any calls. This could be a chargeable item relating to travel and accommodation should the location not be within the Council boundary.

2.6.4 Testing

There may be occasions where the Board wishes to perform user acceptance testing (UAT) either as part of a new system installation or as part of an application upgrade process. The Council will co-ordinate any UAT, however, it is the Board's responsibility to arrange for the provision of appropriate resources for any testing for new or upgraded systems through the relevant external suppliers in accordance with the required timescales. Service desk calls will have the clock stopped as soon as the call is passed for UAT and it will be restarted upon completion of the UAT.

2.6.5 Board projects and changes requiring Council resources

Projects that require additional ICT resources such as project management and business analysis may be provided by the Council as resources permit. If the Board requires these services the Board should liaise with the Council's ICT Section Lead or ICT Manager in the first instance.

Additional charges may apply for project management and/or business analysis in relation to projects to implement new (to the Joint Board) systems or solutions that are over and above Business as Usual support. The current rate for such project work is 1 x WDC Grade 8 salary day rate per week of the project. This charge covers all ICT resources involved in the project. Allocation of project resources is dependent on appropriate prior notification and agreeing realistic timescales. For the avoidance of doubt, Business as Usual support includes the planned refresh or upgrades of existing systems/hardware/processes/software/infrastructure.

2.7 Infrastructure Reliability and Service Availability

2.7.1 Reliability

Most routine maintenance should not affect service availability. However, occasionally upgrades or enhancements may mean that the Council needs to close the service down for a short while. If this becomes necessary the Council will ensure, where possible, that it takes place out of

core service hours or forms part of the scheduled maintenance plan. The scheduled maintenance plan will be made available on the Council intranet.

2.7.2 Availability Targets

The availability targets outlined below:

The key performance target is 98.0% (Service time covered is 24/7 excluding holidays).

2.8 Service Monitoring

2.8.1 Quality of Service and Service Standards

The Council warrants that the Services will be performed in a professional, customer focused and efficient manner consistent with industry standards reasonably applicable to such. The ICT Business Partner is the first point of call for any complaints or comments on the Council's service

2.8.2 Service Comments

Any comments and complaints raised with the ICT Manager and relating to services covered within this agreement will be reviewed by the appropriate Council officer and discussed with other appropriate Council employees before also being raised at the Council/Board liaison meetings. Any actions identified as service improvements will be considered and if suitable, built into the service improvement plan and the progress/outcome will be included in the first available quarterly service report and discussed at the Council/Board liaison meetings.

2.8.3 Service Reporting

A monthly service report on actual service levels achieved will be made available to the Board via the Council.

2.9 ICT General Information

2.9.1 Emergency Procedure

There is an emergency procedure invoked in the event of an evacuation, major system, power or network failures. This procedure may require the suspension or reduction of services provided under this agreement for a period of time. The decision on suspension of services will be taken by the Board Nominee or their delegated representative, in collaboration with the nominated Council Nominee.

2.9.2 Main Contacts

Name and Position	Contact Details
James Gallacher ICT Manager	Telephone No: 07531184141 Email: james.gallacher@west-dunbarton.gov.uk
Patricia Kerr ICT Section Lead	Telephone No: 07990 842158 Email: Patricia.Kerr@west-dunbarton.gov.uk
Dorothy Nicolson ICT Section Lead	Telephone No: 01389 736811 Email: Dorothy.Nicolson@west-dunbarton.gov.uk

2.9.3 Key Personnel Changes

The Board will be informed of any changes to key personnel named above which could affect the delivery of the Support Services.

3.0 FINANCIAL AND PROCUREMENT SERVICES

The Council's financial services team will provide the following Support Services to the Board:

3.1 Budgeting and Financial Planning

- Preparation and distribution of budget guidelines, reports and timetable;
- Assistance, collation and consolidation of budget submissions;
- Provision of information to assist final preparation of budget reports to the Joint Board;
- Assistance and provision of information to assist in the preparation of a medium/ long term finance strategy;
- Finalisation of approved budget information and update into the Council's financial ledger, to aid monitoring of budgets;
- Completion of all relevant financial returns, on a timely basis;
- Provision of financial advice on an ad hoc basis; and
- Provision of cashflow information to inform the treasury activities.

Budget Monitoring

- Preparation and presentation of standard budget monitoring reports on a monthly basis;
- Assistance in preparation of financial information to the Board as required; and
- Provision of information and advice on all budget monitoring issues.

3.2 Preparation of Annual Financial Statements

- Preparation and distribution of year end instructions, deadlines and timetable;
- Processing year end accountancy entries to ensure the financial ledger presents core data for preparation of the annual financial statements and audit thereafter;
- Preparation of financial information for inclusion within the Board's annual financial statements, including compliance with regulatory requirements;
- Preparation of detailed and appropriate working papers to substantiate figures contained within the financial ledger and the financial statements; and
- Assistance in preparation of the Board's reports on final outturns.

3.3 Provision of Financial Ledger/Main Accountancy System

- Provision of a financial ledger, recording of budgets and actual expenditure incurred to assist with budget monitoring;
- Provision of ledger maintenance service – including processing of feeders, interdepartmental charges, reconciling of accounts, processing of budget phasings, processing of budget virements, updating and maintaining appropriate coding structures, etc;
- Ongoing review and development of reporting facilities to improve ability to report same financial information in a variety of ways; and
- Ongoing development to continuously improve use of the financial ledger system, to encourage efficient and effective ways of working, minimising duplication and manual effort.

3.4 Creditor Payments

- Inputting of authorised batches of invoices to the creditors financial system. The batches should be appropriate to the Council's approved documentation and correctly authorised and coded, including Construction Industry Scheme processes;
- Processing payments by the due date (if received and correctly requested by that date);
- Investigate and progress queries from either the Board or a supplier in respect of payments;
- Provide guidance/advice on issues related to creditor payments; and
- Assist with work to improve and develop systems and procedures for payment of invoices.

3.5 Insurance

- Processing of insurance claims and dealing with insurance companies, brokers, claimants and departments in respect of claims;
- Assist in the provision of any detailed information required by insurance companies/

- brokers to substantiate policy cover; and
- Procurement of insurance policies and negotiation of premiums on behalf of the Board.

3.6 VAT administration

- Provision of management information and transactional data for the completion and submission of the VAT return; and
- Provide ad hoc advice as required on VAT related matters.

3.7 Income Management

- Provision of secure income collection services, subject to banking arrangements; and
- Processing income into the relevant service system and into the Council's financial ledger – including debit and credit card transactions.

3.8 Sundry Debtors

- Provide necessary access and training to allow the Board to process debtors accounts, as required;
- Issuing invoices and credit notes on a regular, user defined basis;
- Issuing refunds to customers where overpayments have been identified, following necessary checks;
- In accordance with the standard timetable, issuing reminders/ final notices and legal letters on debts outstanding
- Access to full services in respect of debt recovery;
- Investigating and resolving queries relating to payments received / allocated;
- Providing guidance and advice on all issues related to customer accounts;
- Provide access to run reports on accounts outstanding at agreed intervals at user defined intervals;
- Ongoing development work to improve systems and processes for issue of customer accounts; and
- Providing new customer details on request.

3.9 Ad hoc

- Processing of all journal entries required to correct miscodings and appropriate allocations;
- Processing of approved budget virements;
- Provision of financial advice and information as required for audit purposes, including liaison with external auditors;
- Updating of authorised signatory registers for creditors/ debtors/ journal entries as requested by the Board;
- Process of authorised access into relevant areas of financial systems, as required;
- Processing of recharges between the Council and the Board or vice versa through "internal recharge" entries as appropriate; and
- Training as required to allow relevant Board employees to understand the Council's processes to allow the Board to complete its process and control tasks, as necessary.

3.10 Procurement

The Council's Corporate Procurement Unit will provide the following Support Services to the Board:

Tendering and Contracts

- Assistance in accessing Scotland Excel and Public Contracts Scotland contracts and frameworks; and
- Assistance and guidance relating to local tendering activities.

Sourcing

- Assistance in the sourcing of specific goods and services; and

- Assistance in supplier selection activities.

WeBuy eProcurement System

- Access, administration and facilitation of the WeBuy eProcurement system;
- Provision of user and approver training as required; and
- Assistance in provision of management information, as required.

Supplier Management

- Assistance in supplier management activities, as required.

3.11 Audit and Risk Management

The Council will provide the following audit Support Services to the Board:

- Risk based system reviews;
- Computer audit;
- Contract audit;
- Performance audit;
- Irregularity/Public Information Disclosure; Participation in the National Fraud Initiative.
- Audit Planning to include liaison with external auditors
- Business Continuity and Disaster Recovery advice; and
- Audit Planning to include liaison with external auditors
- Risk Management and Health & Safety information and advice will be provided on an ad hoc/as required basis.

3.12 Main Contacts

Name and Position	Contact Details
Laurence Slavin Chief Officer Resources (Treasurer to VJB)	Email: laurence.slavin@west-dunbarton.gov.uk
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Jackie Allison Finance Business Partner	Email: jackie.allison@west-dunbarton.gov.uk
Janine Corr Accountant	E-mail: janine.corr@west-dunbarton.gov.uk
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DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Clerk to the Valuation Joint Board

Valuation Joint Board – 3 March 2023

Subject: Scheme of Delegated Powers**1.0 Purpose**

- 1.1 To seek Joint Board approval of a revised Scheme of Delegated Powers.

2.0 Background

- 2.1 Dunbartonshire and Argyll & Bute Valuation Joint Board was created by statute and, in order that the business of the Board could be effectively and efficiently discharged, a scheme of Delegated Powers to the Assessor and Electoral Registration Officer was put in place in December 1996.
- 2.2 The above scheme of Delegated Powers to the Assessor and Electoral Registration Officer has been subject to review on a number of occasions, most recently in March 2020.

3.0 Current Position

- 3.1 It is good practice to review all documents which direct the governance of the Valuation Joint Board. The scheme is scheduled for review on a 3 year cycle.
- 3.2 As a result, the Assessor and ERO, in consultation with the Treasurer and Clerk to the Board, reviewed the scheme. A copy of the revised scheme is attached for members' consideration (Appendix 1). Additions to the scheme are shown in underlined in red and removals are shown in 'strikethrough' font (thus, ~~strikethrough~~).
- 3.3 Having been extensively reviewed in 2020, the changes proposed are minimal, and merely provide further clarity or detail on the intention of the point.

4.0 Recommendations

- 4.1 Members are asked to approve the attached revised Scheme of Delegated Powers.
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Person to contact:

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Clerk to Dunbartonshire and Argyll & Bute Valuation Joint Board

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Dunbartonshire and Argyll and Bute Valuation Joint Board

Delegated Powers

Assessor and Electoral Registration Officer

1. Introduction:

- 1.1 Dunbartonshire and Argyll & Bute Valuation Joint Board (The 'Joint Board') was created by statute and, in order that the business of the Board can be effectively and efficiently discharged, this scheme of delegation of powers to the Assessor and Electoral Registration Officer has been put in place.
- 1.2 During the implementation of Pay Modernisation, the Valuation Joint Board and UNISON Scotland entered a "Collective Agreement Incorporating Pay and Grading Structure and Terms and Conditions of Employment" and this agreement constitutes the main local variations to the "Red Book", i.e. the Scottish Joint Council for Local Government Employees National Agreement on Pay and Conditions of Service, hereinafter referred to as the "Local Government Scheme of Conditions".
- 1.3 Any reference to Assessor and Electoral Registration Officer in the following Delegated Powers shall be deemed to include a reference to Depute Assessor and Electoral Registration Officer. Those officers can in turn delegate any of the delegated authority to other officers under their direction.
- 1.4 Subject to item 2.22, below, the Assessor will not exercise delegated powers where any decision would represent a departure from Joint Board policy or procedure or would be contrary to a standing instruction of the Joint Board, which shall include the Standing Orders of the Joint Board.

2. Powers Delegated to the Assessor & Electoral Registration Officer:

- 2.1 To be responsible for all matters in respect of the operation, development and implementation of policy for all service areas, together with such statutory duties as may have been assigned to him/her.
- 2.2 To be responsible for all day-to-day operational matters in respect of service provision.
- 2.3 To change staffing structures, numbers and gradings in accordance with approved job evaluation arrangements, and ~~To~~ be responsible for the appointment of all staff, including

any temporary staff, below Depute Assessor level and for the management, supervision and discipline of all staff.

- 2.4 To determine appropriate car and telephone allowances, if any, to be applied to members of staff subject to such allowances being within the Local Government Scheme of Conditions.
- 2.5 To devise and issue, as required, job descriptions in respect of all officers employed by the Joint Board.
- 2.6 To apply the Conditions of Services adopted by the Joint Board as agreed nationally in respect of the Local Government Conditions of Service and any local variation thereof agreed by the Joint Board.
- 2.7 To authorise the attendance of officers at relevant courses of study and the payment of appropriate fees provided such are provided for within the approved estimates of the Joint Board.
- 2.8 To permit any member of staff to be occasionally absent temporarily from work for the purpose of attendance to duties or services of a civic, honorary, charitable, academic or social nature, provided that these do not interfere with the efficient discharge of the functions of the Joint Board and that such arrangements are within the Local Government Scheme of Conditions.
- 2.9 To approve the attendance of officers at conferences, ~~or~~ meetings, training courses, seminars and other developmental activities within the United Kingdom and Ireland where ~~he considers it is considered~~ to be in the interests of the Joint Board and relevant to the statutory functions thereof. In addition, subsistence and other ancillary expenses may be paid but such will not exceed the approved Local Government rates. At the discretion of the Assessor, standing permission is granted for one member of staff to attend the Association of Electoral Administrators annual conference.
- 2.10 To transfer staff between the offices of the Joint Board and to authorise the payment of transfer expenses in respect thereof in accordance with the provisions of, and limited to the amount included in, the appropriate Scheme of Conditions of Service operated by West Dunbartonshire Council.
- 2.11 Within the approved budget, or where additional specific external/grant funding has been provided, and within the provisions of Standing Orders on the placing of contracts, to purchase necessary supplies, services and equipment.
- 2.12 To manage and maintain all operational land and buildings and other assets of the Joint Board.

- 2.13 To maintain proper security for staff, buildings, stocks, stores, furniture, equipment, data and similar items under his/her control.
- 2.14 To arrange relevant insurances and/or to arrange for inclusion in the insurance arrangements of the lead authority.
- 2.15 To ensure that all activities undertaken by him/her and the staff are within the legal powers of the Joint Board, or the Assessor, ~~or the and~~ Electoral Registration Officer.
- 2.16 Where it is considered to be in the best interests of the Joint Board, to approve the provision of reasonable hospitality for representatives of other authorities, organisations, officers of the Joint Board and others.
- 2.17 To authorise the payment of accounts due by the Joint Board for goods and services properly supplied and for which there is adequate provision in ~~the Revenue relevant Budgets~~ or where any additional specific external/grant funding has been provided.
- 2.18 To authorise the working of overtime in accordance with the Collective Agreement and subject to there being provision in the estimates approved by the Joint Board for such expenditure or where additional specific external/grant funding has been provided.
- 2.19 Within the statutory functions of the Joint Board and in exercise of the powers of the Assessor and Electoral Registration Officer, to sign documents.
- 2.20 To take such measures as may be required in emergency situations on any matter for which the Joint Board's approval would normally be necessary subject to advising the Convener and/or Vice-Convener of the Joint Board, where possible, and reporting to the Joint Board as soon as practicable thereafter.
- 2.21 To set fees for the sale of the Valuation Roll and other documents and services where the level of such fees is not prescribed by statute.
- 2.22 To enter into arrangements with the lead authority for the provision of support services to the Board.
- 2.23 Where legal services are not provided by the lead authority, to engage Solicitors or Counsel in respect of representation at Judicial or quasi-Judicial proceedings.
- 2.24 To respond to consultation papers unless the response recommends a departure from or significant development of Joint Board policy or procedure or is contrary to a standing instruction of the Joint Board.

3. Powers Reserved by the Valuation Joint Board

- 3.1 To establish such committees/sub-committees as may be considered appropriate to conduct business and to appoint and remove Conveners, Depute Conveners and members of committees.
- 3.2 To make and amend Standing Orders, Financial Regulations and this Scheme of Delegated Powers.
- 3.3 To fix and amend a programme of Joint Board and committee meetings, subject to the provisions of the Joint Board's Standing Orders.
- 3.4 To determine the Joint Board's annual revenue budget and capital programmes.
- 3.5 To incur any expenditure not provided for in the annual estimates of the Joint Board unless and until such expenditure has been reported to and approved by the Joint Board.
- 3.6 To determine the process for selection, appointment, dismissal and performance of the Assessor and Electoral Registration Officer and the Depute Assessor and Electoral Registration Officer.
- 3.7 To deal with matters reserved to the Joint Board by Standing Orders, Financial Regulations, this Scheme of Delegated Powers and other Schemes approved by the Joint Board.
- 3.8 The approval of all policy initiatives relating to the business of the Joint Board.
- 3.9 To revoke/delete/amend/remove any delegated authority given to any committee, sub-committee or officer.

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Assessor & Electoral Registration Officer

Valuation Joint Board – 3 March 2023

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

The purpose of the report is to advise Members of:-

- 1.1 The preparations being made for the 2023 general Revaluation of all non-domestic property.
- 1.2 On-going activities to implement the Non-Domestic Rating (Scotland) Act 2020 and the recommendations of the 'Barclay' Review.
- 1.3 Progress in relation to maintenance of the Non-Domestic Rating (NDR) valuation roll.
- 1.4 Progress in relation to disposal of Revaluation and 'running roll' appeals.
- 1.5 Progress in relation to the Assessor's Council Tax valuation function.

2.0 Background

- 2.1 The Assessor is required to carry out a general Revaluation of all Non-Domestic properties. Historically this was generally carried out every 5 years but, from 1 April 2023, Revaluations will take place every 3 years. The last general Non-Domestic Revaluation took effect from 1st April 2017 and the scheduled 2022 Revaluation was delayed until April 2023, with a valuation date of 1 April 2022.
- 2.2 The Non-Domestic Rating (Scotland) Act was passed in March 2020 and The Non-Domestic Rates (Scotland) Act 2020 (Commencement No.2 and Transitional Provisions) Regulations 2020, specified a range of dates, from November 2020 to April 2023, on which various sections of the Act came/will come into force. Grant funding of £236,000 was available, (comprising of carried forward funds of £54k and new funding of £182k), for the 2022/23 financial year to assist with the implementation of the reforms. Future funding has been capped at £181k for the next two financial years, with no commitment to further funding made by the Scottish Government
- 2.3 The existing powers and duties of the independent local Valuation Appeal Panels/Committees will pass to the First Tier Tribunal (FTT) of a newly formed Local Taxation Chamber of the Scottish Courts and Tribunals Service (SCTS) on 1 April 2023 (delayed from 1 January 2023).
- 2.4 The Assessor is required to maintain the Valuation Roll for his area by amending it to reflect a number of circumstances including physical changes to properties. Any such change to the Valuation Roll may be appealed by relevant parties.

- 2.5 In response to the Covid-19 pandemic, 2,415 appeals were received in March 2020 and 2,165 in March 2021. The statutory date for disposal of these appeals was amended by Statutory Instrument to 31 December 2023.
- 2.6 Complex appeals can proceed to the Lands Tribunal rather than the local Valuation Appeal Committee and in these cases, no disposal date applies. A number of appeals from the 2005, 2010 and 2017 Valuation Rolls remain outstanding before the Lands Tribunal.
- 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.

3.0 Current Position

Non-Domestic Rating Valuation

- 3.1 2023 Revaluation
 - 3.1.1 A Draft Revaluation Roll was published on schedule on 30 November 2022. New valuations for 15,307 properties were published online at the Assessors Portal, and as required by legislation, Draft Valuation Notices were issued to all Proprietors, Tenants and Occupiers.
 - 3.1.2 Preparations for the 2023 Revaluation continue apace, with the final Revaluation Roll requiring to be made up on 15 March 2023. The ingathering of rental and other information is ongoing to plug gaps in existing analyses, and allowing valuations to be revisited where it is felt necessary, or following representations made by ratepayers following receipt of their Draft Valuation Notices.
 - 3.1.3 Due to the shift of resources toward completing the Draft Roll toward the tail end of last year, work has been ongoing to catch up on other work streams which were parked at the time. Following a review of the work remaining to be done to complete the Revaluation Roll, and associated dependant work streams, the Treasurer agreed to a request from the Assessor to vire funds from the existing Revenue budget to allow overtime to recommence for valuation staff.
- 3.2 Non-Domestic Rating Reform
 - 3.2.1 Rented Property Lists were displayed at the Assessors Portal for prescribed subjects which had entries in the Draft Revaluation Roll on the 30 November.
 - 3.2.2 The identification of certain public parks, parts of parks and buildings within parks which will enter into the Valuation Roll with effect from 1 April 2023 has been carried out and survey/inspection of these has commenced. These will be valued in accordance with the relevant valuation method and entered into the final Revaluation Roll in March.

- 3.2.3 A standardised Revaluation Notice has been agreed across Scotland which will be issued to all Proprietors, Tenants and Occupiers after the Revaluation Roll is made up in March 2023.
- 3.2.4 The transfer of VAC powers to the new Local Taxation Chamber and the introduction of a new Proposals and Appeals System come in to force on 1 April 2023. Work is ongoing with the Scottish Courts and Tribunals Service (SCTS) regarding the transfer of data for appeals which were submitted to assessors and will need 'ported' to SCTS.
- 3.2.5 ICT development focus has turned to producing a system to handle the receipt of Proposals, and the associated case workload resulting from these. Draft Regulations were laid in December which set out the detail of how the new system will work when it comes in to force on 1 April 2023. Our valuation team have been involved in creating specifications for the new system in line with the legal requirements, and will be heavily involved in testing. Timescales to deliver this project are very tight due to the lateness of legislation.
- 3.2.6 The Scottish Government wrote to all Public Bodies in Scotland in December 2022, advising of their approach to implement the Barclay recommendation to reduce the number of public sector appeals. The method is to remove the financial benefit to authorities of appealing. Instead, authorities are encouraged to engage with Assessors to discuss and agree valuations prior to publication of the Roll on 15 March 2023. This late and unexpected work stream has placed additional pressure on the valuation team.
- 3.3 Maintenance of the Valuation Roll ('Running Roll') including appeals
- 3.3.1 Since April, 540 changes (172 additions, 256 Deletions and 112 material changes) have been made to the Valuation Roll.
- 3.3.2 Of the 9152 appeals received since 1 April 2017, 6622 have been disposed of.
- 3.3.3 The vast majority of the remainder of appeals are material change of circumstance appeals lodged on the basis of the Covid outbreak. These require to be disposed of by the end of 2023.
- 3.3.4 The majority of the remaining outstanding appeals relate to electricity generator appeals which are stayed pending the outcome of a Valuation Appeal Committee/Lands Valuation Appeal Court case.

Council Tax Valuation

3.4 Maintenance of the Council Tax Valuation Lists

Since April, 1130 properties have been added to the Council Tax List and 234 have been deleted bringing the total number of dwellings in the Joint Board area to 147917.

3.5 Council Tax Proposals and Appeals

At 1 April 2022, 342 Council Tax Proposals and Appeals were outstanding. Since then 116 new proposals have been received and 122 have been disposed of.

4.0 Next Steps

4.1 Non-Domestic Rating Valuation

2023 Revaluation

- 4.1.1 Completing the Revaluation to allow publication of a the Valuation Roll on the 15 March 2023 will be the single biggest priority for valuation staff in the coming weeks. Rolls will be delivered to our 3 constituent authorities, and Valuation Notices issued to all Proprietors, Tenants and Occupiers. The new Roll will come in to force on 1 April 2023.
- 4.1.2 Following an announcement during the budget speech in December, the Scottish Government expressed its intention to exclude from rating certain items of plant and machinery associated with renewable energy generation from 1 April 2023. Legislation is awaited to which will allow Assessors to plan how to deliver this latest change.

Transfer of VAC Powers and New Proposals and Appeals System

- 4.1.3 In parallel with emerging SCTS plans for the administration of appeals after 1 April 2023, we will continue to plan for, and implement, processes and ICT systems to accommodate the changes. Staff training will also be delivered. Data for all appeals lodged under the current system will need to be transferred to the SCTS during April.

4.2 Maintenance of the Valuation Roll and Council Tax List

- 4.2.1 Resources will be applied to the maintenance of the Valuation Roll and the Council Tax List, including progress with existing proposals and appeals.

5.0 Recommendations

- 5.1 Members are asked to note:-

- (a) Ongoing preparations for the 2023 Revaluation,
- (b) Progress and planning which is ongoing to effect the Non-Domestic Rating (Scotland) Act and the recommendations of the 'Barclay' Review including the transfer of the powers of the local Valuation Appeal Committees to the First Tier Tribunal of the Local Taxation Chamber of the Scottish Courts and Tribunals Service,
- (c) Progress in relation to the general maintenance of the Valuation Roll and the disposal of both 'running roll' appeals and appeals that are before the Lands Tribunal, and

(d) Progress in relation to the general maintenance of the Council Tax List, including the disposal of Council Tax proposals and appeals.

Person to contact:

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DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Assessor & Electoral Registration Officer

Valuation Joint Board – 3 March 2023

Subject: Electoral Registration Progress

1.0 Purpose

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 30 September 2022 referred to the 2022 Canvass, changes arising from the Elections Act 2022, and upcoming elections.

3.0 Current Position - General

3.1 Electoral Registration Processes

Work continues on processing all registration applications, including postal and proxy voter applications, whether made on-line or paper format, in line with statutory timetables.

Since publication of the Register on 1 December 2022, monthly updates have been published in January and February 2023, resulting in 1494 additions to, and 1544 deletions from our Registers.

4.0 Canvass 2022

The Electoral Registers were published on schedule on 1 December 2022.

As has been the case since 2019, households where the electors had been ‘data matched’ with existing official databases received ‘route 1’ correspondence, which did not require a response unless the elector details needed to be updated or changed.

Households which contained registered electors who were not able to be ‘matched’ using any trusted data sources received ‘route 2’ correspondence, which did require a response. The return rates for Route 2 properties are shown below.

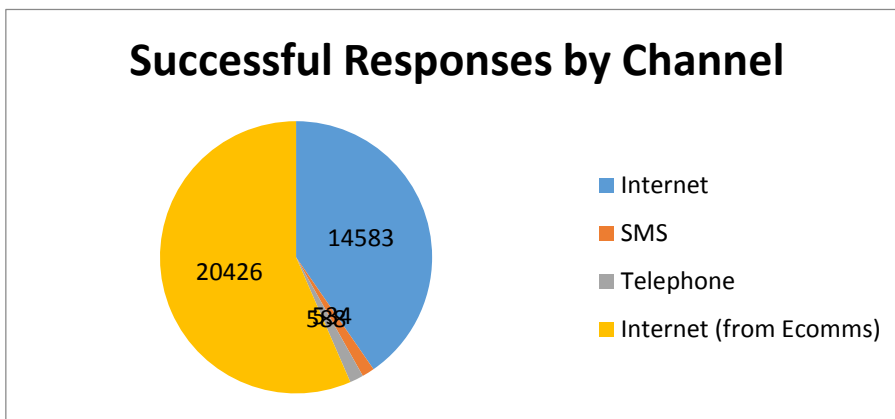
Local Authority	2021 Return Rate	2022 Return Rate
Argyll and Bute Council	50.83%	55.51%
East Dunbartonshire Council	55.22%	50.88%
West Dunbartonshire Council	30.54%	35.62%

Registers were published a month earlier in 2021. The issuing of encouragement emails in 2022 also had an impact on return rates. As such, it is difficult to draw comparison between the years.

Moving forward we will continue to make improvements to how we conduct the canvass with the ultimate goal being improving response rates. Improvements already planned for 2023 Canvass include canvassers using tablets rather than paper registers and forms.

The chart below shows the popularity of using the internet to make a response. This is an avenue we actively encourage electors to use.

The Internet figure shows those who received a paper canvass form and decided to respond online. The Internet (from Ecomms) figure show those which made an online response following receipt of an encouragement email issued to route 1 properties as explained in the Board report of 30 September 2022.



5.0 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 then arrange a personal visit from a member of staff to the persons house.

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

In 2021 and 2022 it was decided, due to Covid restrictions and the issue of Household Notification Letters, not to conduct the follow up personal visit. Plans are in place to resume this process, and a mini canvass will take place between Monday 27 February and Monday 20 March 2023.

Number of properties to be visited:-

Argyll & Bute	1775
East Dunbartonshire	1242
West Dunbartonshire	1745

6.0 Fresh Signature for Absent Voters

The law currently 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 4,049 absent voters on 13 January 2023. Reminders were issued to 1014 electors on 9 February 2023. Those who have not provided fresh details will have their absent vote cancelled on 24 February 2023. 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 for an absent vote should they wish to.

7.0 Elections Act 2022

The Elections Act brought in a requirement for voters to show an approved form of identification at certain polls. The requirement does not extend to devolved elections. Where an elector does not have an approved identity document (passport, driving license etc), they may apply for a Voter Authority Certificate (VAC)

The VAC service for electors went live on Monday 16 January 2023. On that date the ERO Portal, which is a service provided by the UK Government, began accepting applications. Applications are accessed by our staff who determine the application.

Staff have been provided with an overview of the processes by Rosemary Nelson and are attending drop in discussion sessions held by the Department of Levelling Up, Housing and Communities (DLUHC) and the Association of Electoral Administrators (AEA). Administration staff attended VAC training provided by the AEA on 16 February 2023.

As at the date of writing this report we have received 10 applications. These have been processed by a staff focus group, tasked with assessing applications and updating instructions, so that training can be cascaded to other staff members as applications increase.

Scotland do not expect to receive a high number of applications at this stage. The service has not been promoted in Scotland, by the Electoral Commission or by EROs, due to there being no planned UK Parliamentary Elections.

Further significant changes are planned, for overseas electors and absent voter signature refresh, which will have an impact on ERO workloads.

8.0 UK Parliamentary Boundary Review

A full UK review of polling places and boundaries is under way.

Boundaries Scotland must submit their final recommendations to the Speaker of the House of Commons by 1 July 2023.

The proposals will require input from other constituent authorities and liaison between ourselves and Returning Officers.

Changes to polling places could begin as early as October 2023. Argyll & Bute Council have already made contact to discuss some possible amendments.

All amendments must be complete by January 2025. It is preferable if they fell into the timetable for annual publication on either 1 December 2023 or 1 December 2024.

Rosemary Nelson will liaise with all relevant parties, to discuss a timetable for changes as this will impact on workload for staff, especially given changes being implemented for the Elections Act.

More details will be submitted to the Board at the next meeting.

9.0 Recommendation

Members are asked to note the content of this report.

Person to contact:

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DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Assessor & Electoral Registration Officer

Valuation Joint Board – 3 March 2023

Subject: Code of Good Governance – Annual Self-assessment**1.0 Purpose**

- 1.1 To report on the completion of the Joint Board's annual Local Code of Good Governance self-assessment for 2022.
- 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 2022 with a number of areas for improvement being identified for action.
- 3.2 A corresponding Action Plan 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) Creating web links to constituent Councils' Registers of Interests for Board Members,
 - b) Ensuring Civil Penalties are applied as appropriate,
 - c) Updating Privacy Notices and implement Data Sharing Agreement to reflect new ERO portal for Voter Authentication certificates,
- 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 2023, 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 2022 self-assessment of the Joint Board's compliance with best practice in Good Governance.
 - (b) Approve the 2022/23 Good Governance Action Plan.
 - (c) Note that a number of the actions contained within the Plan have been completed.
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Appendix 1: Good Governance Action Plan 2022/23

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

Name	David Thomson / Russell Hewton	Designation	Assessor & Electoral Registration Officer
Action Plan Date	October 2022	Year	2022/23
Update Date	February 2023	Version	V1.2 prior to VJB pre-agenda

The Action list contains:-

1. Actions relating to improvement actions identified during the 2022 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 (See also Principle 6, 2.3)	Consider specific induction training for VJB members	Joint Board	March 2023	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 . At June 2022 Board meeting, the Board agreed to a presentation after September meeting, however weather conditions and Technical issues resulted in the scheduled presentation not being made. Agreed with Convenor that it should proceed after March Board 2023 meeting.
1.4	Created web links to constituent Councils' Registers of Interests for Board Members	Depute Assessor	November 2022	Completed
3.2	Review Scheme of Delegated Powers	Assessor/Board	March 2023	As per regular review cycle. Review carried out and will be presented to Joint Board at 3 March 2023 meeting for approval.
3.3	Ensure Civil Penalties are applied as appropriate	Assessor	Ongoing	SAA Guidance on approach to AINs and CPs reviewed December 2022 – advised to staff post-MTM December. Updated procedures in place from January 2023. Action Completed.

Principle 2: Ensuring openness and comprehensive stakeholder engagement				
1.1	Prepare to implement Portal Rental Property Lists (PRPLs) for draft and final R2023 values	Depute Assessor/DAs	December 2022 and March 2023	Development of relevant tables, fields and process for valuers has taken place. Portal upload tested gone live September 2022. Valuer populating relevant fields during analysis and valuations. PRPLs went live for Draft Revaluation Roll. Final checks are being undertaken prior to publication of the Revaluation Roll in March 2023.
1.2	Further expansion of the number of Valuations that are available at SAA Web portal to include Public Buildings and other properties as agreed by SAA	Depute Assessor	Ongoing/ Prior to R2023	Additions of Public Buildings planned for 2022. List of subjects agreed by SAA for publication at R2023 noted. Development works complete, and user testing is underway with a view to this being made live in march 2023.
1.3	Ensure proper recording and documentation of all steps in procurement of print & mail services	Assessor/PAO	Oct 2022- May 2023	Ongoing Dec 2022 – consensus meeting scheduled for 16 January 2023. Consensus meeting took place. Realised tender specification was incomplete, and tender re-issued. Closing date 17/02/2023.
1.3	Include reasons for decisions in Proposal Disposal Notices from 1 April 2023	Assessor/DAs	From April 2023	Note change to introduction of new regime. Proposal case management system is currently in development.
2.2	Review Service Level Agreement with WDC for Support Services	Assessor/Treasurer	March 2023	Particular attention may need to be made to the support model for ICT services. Review carried out and will be presented to Joint Board on 3 March 2023.
2.3 (See also Principle 3, 2.2 below)	Implement new processes required by Elections Act, including Voter Authentication, AV on-line applications, AV renewals and changes to proxy Voting	ERO/PAO	Various timetables from January 2023	EMS updated on Beta – go live in Jan 2023. DPA Under consideration. Training materials being drafted. Staff training has taken place, guidance is being finalised. System live in January 2023.
3.6	Review of archiving arrangements for Board papers/minutes	Assessor/ Depute Assessor	March 2024	Alternative approach is to digitise all VJB papers and maintain the records on the VJB website with copies saved to shared drive for contingency purposes.
Principle 3: Defining outcomes in terms of sustainable economic, social, and environmental benefits				
1.1 (See also Principle 4, 2.5 and Principle 6, 2.3))	Collate and compare Electoral KPIs and implement targets	ERO/PAO	For collation in December 2022 and consideration thereafter	SAA ER Committee has approved a set of KPIs, including guidance on definitions, for collation and benchmarking. Data collated in December 2022.
2.2 (See also Principle 2, 2.2, Principle 4,	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	Varying timetables Draft Valuation Roll 30 November	<u>NDR Reform</u> SAA Project Manager in place and Project Plan developed. High level local Project Plan and Risk Register in place. Overtime applied to facilitate valuation progress.

2.7 and Principle 6, 4.3)	Plan for new appeals process and transfer of VAC duties to Scottish Courts & Tribunals Service. Include reporting requirements. Apply new format Valuation Notices for Draft and Revaluation rolls. Note – a new format standardised valuation notice for Running Roll changes is due to be introduced for use after 01/04/2023.	Assessor/Depute/ICT Team Assessor/Depute/ICT Team	April 2023 November 2022 and March 2023	Legislation laid 12/13 December. Portal development for submission of proposals at UAT Dec 2022. Local system specification in draft and evolving. System development ongoing with phase 1 due for User Acceptance Testing during March 2023. Complete for Draft Notices in Nov 2022. Final Valuation Notice wording has now been agreed Scotland-wide, and is available for use locally.
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 2023/24 and subsequent Budget estimates (if required by Joint Board)	Assessor & ERO	In lead up to March 2023	If meeting requested by Joint Board or finance officers.
2.6	Consider reporting requirements from new proposals/appeals systems and update Reporting Framework accordingly.	Assessor/Depute/DAs/ICT Team	Up to delivery of complete proposals system – Summer 2023	Reporting requirements considered, and are being built in to the system as development continues.
2.8 and 3.2	Consider and plan for the cliff-edge effect of 'Barclay' funding ceasing in 2024/25.	Assessor/Treasurer/Joint Board	March 2023	SAA liaising with SG and Ministers re onward funding. Barclay funding for 2023/24 and 2024/25 has been capped at a lower level than first notified.
Principle 5: Developing the entity's capacity, including the capability of its leadership and the individuals within it				
1.4	Review Workforce Plan on an ongoing basis – to include review of staffing levels, NDR Reform, Revaluation timetables and Election Act requirements	Assessor	April 2023	Retain as annual reminder
2.4	Ensure robust approach to recruitment of Depute Assessor & ERO Ensure that induction and training (where required) are provided for new Depute Assessor & ERO	Assessor/Board Assessor	Up to January 2023 From March 2023	Board approval of process obtained September 2022 – Appointment made – commencement of employment 20/03/2023 Induction training and general introduction to VJB ongoing.
2.8	Aim to fully implement Agile Working Policy	Management Team	December 2022	MT commitment made to reviewing the position following electoral canvass and publication of draft revaluation roll. Implementation kicked off at Dec MTM, with application period opened on 01/02/2023.

Principle 6: Managing risks and performance through robust internal control and strong public financial management				
4.1	Provide DPO training for new Depute Assessor.	Assessor	ASAP after commencement on 20/03/2023	
4.1	Implement Records Management Plans Improvement Actions	Depute Assessor & ERO	Ongoing	See separate Action Plan. Progress Update Review Report received and progress noted, Sept 2022. Actions retained as elements of the plan remain outstanding. Invitation to partake in a PUR received February 2023.
4.1 and 4.2	Update Privacy Notices and implement Data Sharing Agreement to reflect provision of NDR and CT appeal data to SCTS	Depute Assessor (PN) Assessor (DSA)	(prior to) April 2023	Note amended date for coming into effect. Draft DSA is being reviewed.
4.1 and 4.2	Update Privacy Notices and implement Data Sharing Agreement to reflect new ERO portal for Voter Authentication certificates	Depute Assessor (PN) Assessor/PAO (DSA)	(prior to) January 2022	Consideration of queries ongoing. DSA signed and completed.
5.1	Ensure that 2023/24 and subsequent budgets take account of both the current budget gap and the future requirements of NDR and ER reform	Assessor & ERO/ Finance Working Group/ Treasurer	March 2023	In particular, note cliff-edge of no NDR Reform grant post 2024/25. Long Term Financial Strategy report to Joint Board 3 March 2023 highlights the issue.
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. Specifically, display PRPLs and broader range of valuations at SAA portal	Assessor	See above re variable timetables 30 Nov 2022 and April 2023	Planning and development ongoing both locally and at portal. See above re PRPLs for draft roll

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Assessor & Electoral Registration Officer

Valuation Joint Board – 3 March 2023

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 2023/24

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**2022/23 Workforce Plan**

- 3.1 Despite the various challenges of the last year, the vast majority of the actions contained in the 2022/23 Workforce Plan, including planned recruitments and provision of formal training, were completed.
- 3.2 Additionally, recruitment to fill a number of vacancies arising from in-year retirements and resignations were completed at various times throughout the year.

2023/24 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 2023/24.
- 3.5 More details on the implementation of the 2022/23 Workforce Plan and the proposed actions for 2023/24 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 2023/24 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 2022/23 Workforce Plan,
 - (b) Note the high level of employee turnover experienced during the last number of years,
 - (c) Approve the 2023/24 Workforce Plan,
 - (d) Note that progress will be monitored and evaluated and further actions will be taken as circumstances require.

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Appendices:

Appendix 1: DABVJB Workforce Plan 2023/24

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

WORKFORCE PLAN 2023/24

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.

Workforce planning is a proactive approach which seeks to enable 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.

Effective workforce planning is informed by:

- Consideration of the Joint Board's current and future objectives;
- The needs of its service users;
- The amount of funding available; and,
- The wider policy and legislative environment in which the organisation operates.

Workforce Planning is considered in parallel with Service and Financial Planning.

This annual review will:-

- (a) Provide an update on changes and events which impacted on the implementation of the 2022/23 Workforce Plan,
- (b) Advise on the progress of the actions contained in the 2022/23 Plan,
- (c) Advise of issues and changes affecting future plans
- (d) Propose the actions required to meet the Joint Board's ongoing workforce requirements in 2023/24.

For the Methodology adopted to Workforce Planning and for the Assessor & ERO's principal service requirements, see the 2020 Workforce Plan and the current Service Plan.

2.0 Workforce Planning – Context

2022/23 saw continued affects from 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. Some of the factors related to the pandemic that were relevant to workforce planning included:-

- (a) Ongoing restrictions on how people interact with each other which continued to affect operations well in to the year, with some 'distancing' measures being relaxed

in October. From 1 February 2023, our workforce has returned to the default position of working from our offices.

- (b) COVID-related appeals submitted at various points have increased workload, and continue to be a risk as the deadline for disposal of these looms. Although the government legislated to reduce the effect of these, the legislation passed to date does not 'rule out' such appeals entirely, as had been the stated intention. Over 2000 such appeals remain on the books and require to be dealt with by the end of 2023.
- (c) The lack of local Valuation Appeal Committee hearings for a significant period adversely affected appeal disposal rates. Although a small number of hearings were successfully held during 2022/23, there still remains a backlog of work that may only be brought to a head via resource intensive appeal hearings.
- (d) Our ability to provide Trainee Valuers with suitable training, mentoring and experience was directly affected by home working and delayed the point at which the planned complement of qualified surveyors can be achieved. With the shift to office working, this task now becomes easier, and is being progressed, however the time lost during the pandemic will never be recovered.

The effects of the pandemic on the general economy is now being felt, and the consequences for public sector funding are now real.

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.

3.0 2022/23 Workforce Plan - Progress

Notwithstanding the above, a number of the actions contained in the 2022/23 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 planned recruitment contained in the 2022/23 Workforce Plan, recruitment to fill vacancies arising from resignations and retirements were completed at various times throughout the year despite the practical difficulties arising from carrying out recruitment in the context of the pandemic. This activity included recruitment processes for the posts of:

Assessor & ERO
Depute Assessor & ERO
Divisional Assessor
Technician
Trainee Technician
Valuer
Trainee Valuer
Administrative Assistant
Clerical Assistant

The extent of recruitment and induction had a significant effect on the workloads of recruiting and line managers.

The approach to the annual electoral canvass had been amended in 2020 to ensure distancing measures were in place and the training for temporary canvass staff was updated accordingly. This continued in 2021, however by Autumn 2022 canvass activities largely returned to normal.

4.0 2023/24 Workforce Plan

Many of the issues which drove the requirements of the 2022/23 Workforce Plan and their impacts on the Joint Board, remain valid, including:-

- (a) The move to 3-yearly NDR Revaluations with one year between valuation date and the Revaluation with effect from 2023. Draft values are to be prepared for 30 November in the year before each Revaluation year.
- (b) The planned commencement of a new 2-stage, proposal and appeals system in relation to NDR, and the transfer of functions of local Valuation Appeal Committees to the Scottish Courts and Tribunal Service.
- (c) The introduction of new criteria for defining properties as self-catering accommodation with effect from April 2022 will require reviews of over 2,000 valuation roll entries annually, the first review taking place in April 2023. This will involve writing out to each property on an annual basis requesting evidence of lettings, and subsequently reviewing that evidence, and altering the Valuation Roll/Valuation List as necessary.
- (d) The continuing constraints on local government funding, exacerbated by a reduction in Barclay related funding which had been expected over the next couple of years.

It is to be noted that much of the recruitment planned to implement NDR Reform has already taken place, although posts in general have been filled with trainees instead of qualified persons. This creates an overhead on our qualified staff and managers who are involved in the training and development of our trainees.

The Assessor will need to stay alert to the demands of ongoing change and react accordingly. Where vacancies arise, consideration will be given to the most suitable use of the resources, funding and structure we have available.

During 2022/23 the UK Government enacted the Elections Act 2022 which delivers on a number of 2019 Manifesto commitments. Changes include:-

- (a) The requirement to provide Voter Identification (ID) to vote at reserved elections. This will require the production and distribution of Voter ID cards by the ERO where electors do not hold relevant approved documents.
- (b) Absent Voters on the UK Parliamentary Register will be required to reapply for an absent vote every three years.
- (c) The extension of the overseas voting franchise by removal of the existing 15 year limit on overseas electors' right to vote in UK Parliamentary elections.

The UK Government recognised the additional administrative burdens that these changes will bring and has committed to a small amount of funding (circa £7k per year) for the years 2022/23 and 2023/24.

The effects of the pandemic included an increased demand amongst staff for continued home working. In response to this demand, the Joint Board approved an “Agile Working Policy” in September 2021. From 1 February 2023, the policy was launched, and applications invited from those employees who wish to work in a more agile manner. A number of applications have been made and are being considered by line managers.

More detail of effects of the above, and the proposed actions to address these during 2023/24 are included in the analyses at Appendices 2A and 2B (below).

APPENDIX 1: 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>	Assessor & ERO	Ongoing	<p>An underspend was delivered in 2021/22 and is projected for 2022/23 thereby relieving some of the pressure on reserves in the short to medium term.</p> <p>Higher than expected levels of unplanned churn have allowed savings to be made. Not all posts included in budget estimates for 2022/23 were filled as planned.</p> <p>Heavy reliance on overtime to deliver the 2023 Revaluation highlights that we are running close to the line, and that cutting staffing numbers would have a negative impact on service delivery.</p>
<u>NDR Reform</u>	<p>The appointments made in 2020/21 removed 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 to Graduate Trainee Valuers</p>	Depute Assessor/ Divisional Assessors	Ongoing	<p>Note that resignations and retirements required recruitment to be restarted to try to achieve the staffing levels that will be necessary to deliver the Revaluation and NDR Reform.</p> <p>COVID restrictions have continued to affect our ability to provide on-the job training to staff, albeit students and their mentors are now attending the office on a more regular basis, subject to any agreed agile working arrangements, which must cater for training and development. Formal education has continued and several trainees made progress in that regard.</p>
<u>NDR Reform</u>	<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>Overtime was utilized on two occasions; in the lead up to publication of the Draft Revaluation Roll, and on the lead up to publication of the Final Revaluation Roll. Monies were vired from normal salaries budget which saw underspends due to vacancies.</p> <p>The need for such a post remains under review, and will be considered alongside a review of our requirements for a core Assessors system.</p>

<p><u>Civil Penalties Process</u></p>	<p>Provide Agresso (finance system) training</p> <p>Review ongoing resource requirements of CP process</p>	<p>Assessor - By arrangement with WDC</p> <p>Assessor</p>	<p>As required</p> <p>Ongoing</p>	<p>Further Agresso training delivered to increase number of trained users in January 2023.</p> <p>Following an initial bedding-in period where reminders were issued as a matter of course, this is now only done where time permits, meaning more instances of non-compliance will proceed to Civil Penalty stage sooner. This has proven to be resource intensive, however is yielding results in increasing the return rate of AINs. AIN issue and follow up will become a regular, ongoing tasks to spread this workload, rather than it being focused on certain points of the revaluation cycle.</p>
<p><u>Canvass Reform</u></p>	<p>Complete an analysis of the annual canvass and review procedures for future</p> <p>Staff and Canvasser training to be reviewed for any changes arising from above review.</p> <p>Consider clerical/admin staffing levels and/or specific posts for change or removal.</p>	<p>PAO</p> <p>PAO</p> <p>ERO/PAO</p>	<p>Post-canvas annually</p> <p>Summer each year</p> <p>Ongoing</p>	<p>Review of 2022 canvass is underway.</p> <p>Canvasser training was reviewed/revised in line with lessons learned from 2021 Canvass, and will be considered again on completion of the 2022 review.</p> <p>A review of issues arising from the 2021 SPE preparations, including strains on staffing, was carried out and recruitment was commenced thereafter.</p>

Internal Drivers	Agreed Actions	Responsibility	Target Date	Progress
Retirement of one full-time Valuer (May 2021) and resignation one part-time Valuer (April 2021), both from Clydebank office.	Aim to recruit a suitably experienced Rating Surveyor/Valuer	Assessor	2022	Further vacancies arose during 2022, and 2 qualified and experienced valuers were recruited.
	<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			
	Aim to accelerate APC training on return to office working	Depute Assessor/ Divisional Assessor	2023	Office working now recommenced, and agile working applications are being considered alongside the need for structured development and training.
Depleted experience in the technical/valuation teams	Continue to provide formal training to Undergraduate Trainee Valuers and APC training to Graduate Trainee Valuers	Assessor/ Depute Assessor	Ongoing	See above.
	Continue to provide qualified staff with CPD and other learning opportunities, including attendance at VAC, Lands Tribunal and Lands Valuation Appeal Court.	Assessor/ Depute Assessor	Ongoing	Due to ongoing restrictions on meeting, the VAC seldom met during the year. An online hearing of the LVAC took place, and a number of staff were able to observe.
Retirement of one part-time Clerical Assistant (June 2021) in Clydebank office.	Await the completion of reformed canvass in a more 'normal' year and review staffing requirement thereafter.	Assessor & ERO/PAO	Early 2022	See above re review following the Scottish Parliamentary Election that identified the need to bring forward recruitment to bolster the clerical/admin team. As a result, recruitment was initiated and a post was filled using 'Barclay Funding' to ensure we could meet the demands of AIN maintenance and other administrative support for Revaluation preparation and NDR Reform.
Retirement of 3 qualified surveyors (DA, DV and Valuer) from the Campbeltown office during 2022.	Aim to recruit qualified replacements, although it may be that the only option is to replace with Trainees	Assessor/Depute/DA	2022/23	2 Trainee Valuers employed. DV post remains vacant at present.

APPENDIX 2A: 2023/24 - 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, potentially, Elections Act</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>Procurement of Automate Register Creation and Distribution tool to streamline monthly Electoral Register production.</p> <p>Procurement of Tablets for the annual canvass, to streamline the process, and provide a more secure system for our data.</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><u>NDR Reform</u> 3-yearly Revaluation cycle with 1-yr 'Tone' date. New proposals and appeals process.</p>	<p>Valuation cycle compressed – processes which are currently 'end-on-end' will need to be carried out simultaneously/in parallel.</p>	<p>Direct funding specifically for NDR/Barclay Reforms, although this has been cut back for the next two financial years, and then stops completely.</p> <p>Market dearth of appropriately qualified surveyors</p>	<p>The appointments made in the last few years have reduced the need to further bolster the valuation teams – but see comments (appendix 2B) re replacement of posts</p>	<p>Assessor & ERO</p>	<p>Various dates</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</p>

<p>Addition of some (parts of) public parks to the valuation roll increases maintenance.</p> <p>Provision of comparison information to ratepayers.</p> <p>Increased transparency. New Self-Catering subjects criteria.</p> <p>Upcoming changes to ratability of certain items of plant and machinery associated with renewable energy production, effective from 1/4/23.</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>Increased workload from new and sometimes unplanned legislation, which take time to implement procedures and train staff, and the ongoing resource of complying with the new legislation.</p>	<p>Inflationary market for qualified surveyors</p> <p>Delaying effect on training, especially of Graduate Trainees, caused by the COVID pandemic and home working.</p> <p>Various dependencies on ICT systems developments (see below)</p>	<p>which will become vacant during the year</p> <p>Continue to provide/accelerate formal training to Undergraduate Trainee Valuers and APC training the Graduate Trainee Valuers</p> <p>Aim to retain Systems Programmer</p>	<p>Depute Assessor/ Divisional Assessors</p> <p>Assessor/Depute</p>	<p>Ongoing</p> <p>Ongoing</p>	<p>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
<p><u>NDR Reform</u> - As above</p>	<p>Redevelopment of existing Valuation systems.</p> <p>Expansion of portal valuations.</p> <p>Ongoing development and maintenance of new databases (Assessor Information Notices (AINs), civil penalties etc)</p>	<p>Low availability of programmers with specific knowledge of platforms and Assessors business.</p> <p>Onerous training requirements.</p> <p>Legacy system is not intuitive, nor easy to use.</p>	<p>Provide flexible and overtime working for peak times and project pinch points.</p> <p>Continue to review need for additional ICT officer</p>	<p>Depute Assessor</p> <p>Assessor/ Depute</p>	<p>Ongoing</p> <p>Continual review</p>	<p>Management Team will monitor progress with respect to delivery of R2023 ICT requirements</p>
<p><u>Elections Act</u></p> <p>Various changes including:- * Voter ID cards</p>	<p>Increased numbers of applications/checks etc</p>	<p>EMS changes required.</p> <p>Some new grant funding made available from DLUHC</p>	<p>Maintain an awareness of the emerging requirements and recruit/train as required.</p>	<p>PAO</p>	<p>Ongoing</p>	

<p>* AV renewals at 3 yrs * Extension to overseas elector franchise</p>	<p>Increased electorate requires more maintenance</p> <p>Production of Voter Authority Certificates</p> <p>Divergence of process with devolved registration duties</p>	<p>Recruitment to clerical posts have attracted far fewer applications in recent years than was the case in the past</p>	<p>Staff training to be reviewed for all new duties</p> <p>Consider other ways of publicising vacancies</p>	<p>PAO</p> <p>Recruiting Managers/HR&OD</p>	<p>As required</p> <p>As required</p>	<p>Management Team reports (See Reporting Framework) will monitor service delivery</p>
<p><u>COVID</u></p> <p>Working from home during the pandemic has increased the demand for home/blended working</p>	<p>Demand for home working</p> <p>Display Screen Safety Assessments will be required for each home worker</p> <p>Several tasks/functions require an office presence</p>	<p>ICT equipment</p> <p>Potential requirement for office equipment</p>	<p>Implement the Agile Working Policy</p> <p>Line managers to consider applications and balance demands of service provision with the wishes of staff to work from home</p> <p>Consider the training requirements of new and trainee staff.</p> <p>Expand and renew laptop provision</p>	<p>Management Team</p> <p>Line managers</p> <p>Line managers</p> <p>Depute Assessor & ERO</p>	<p>As appropriate</p> <p>As required</p> <p>As required</p> <p>Spring 2022</p>	<p>Agile working policy implemented from 01/02/2023</p> <p>Applications being considered</p> <p>Capital bid made for 2023/24 to continue refresh of hardware.</p> <p>Supply chain issues may continue to delay delivery</p>

APPENDIX 2B: 2023/24 - 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 Assessor & ERO on 3 January 2023.	Loss of detailed knowledge, experience and wisdom	Retirements and resignations in recent years have significantly depleted the levels of experience in the surveying staff of the VJB.	Carry out full induction procedures and ensure early settlement of successful candidates.	Assessor	March/April	A variety of metrics are already in place to monitor service provision including Revaluation progress.
Vacant Depute Assessor post until new incumbent commences employment 20 march 2023	Loss of experienced management capability/Management Team experience	These departures will exacerbate the loss.	Instruct new post-holders in systems and procedures of DABVJB, along with duties and responsibilities of DAs	Assessor/Depute/ ICT Team	March/April	There may also be further knock-on effects to which we will need to be reactive
	Loss of training capability	Market dearth of, and inflationary market for, appropriately qualified surveyors				
	Increased reliance on inexperienced staff					
	Possible delays in progressing Revaluation	Current ratio of qualified staff to trainees is close to untenable.	Complete performance management for Senior Officers and establish targets for 2023/24.	Assessor/Depute Assessor	April 2023	
	Possible reduction in performance in relation to KPIs	Operational pressures on staff to dispose of NDR appeals and prepare for the 2023 Revaluation	Complete a Review of SAA Committee memberships and responsibilities once team is fully in place (temporary memberships have been sorted January 2023)	Assessor/ Management Team	April 2023	
Retirement of Divisional Valuer (Campbeltown)	Loss of experienced Valuation knowledge	See above and below re general issues in retaining and recruiting Surveyors.	Recruit to fill the post of Divisional Valuer	Assessor	2023	A variety of metrics are already in place to monitor service provision including
	Loss of training capability		Ensure that recruitment adverts	Assessor	2023	

	<p>Increased reliance on inexperienced staff</p> <p>Possible delays in progressing Revaluation</p> <p>Possible reduction in performance in relation to service provision and KPIs</p>		<p>highlight the option of flexible/home working</p> <p>Consider other employment approaches such as using contractors</p> <p>Consider how use of qualified staff throughout the organization can be used to fill skills gaps in different locations.</p>	<p>Assessor</p> <p>Assessor</p>	<p>As required</p> <p>Ongoing</p>	<p>Revaluation progress.</p>
<p>Note/Risk: The continued loss of staff from the Campbeltown Technical Section casts doubt the section's viability in its current format and alternatives may need to be considered in the medium to longer term. At present we have 2 qualified surveyors left in the office, one being the Divisional Assessor.</p>						
<p>Depleted experience in the technical/valuation teams</p>	<p>Loss of experience/knowledge</p> <p>Inability to fulfill statutory duties.</p> <p>Possible delays in progressing Revaluation</p> <p>Higher risk of appeal losses following Revaluation</p> <p>Possible reduction in performance in relation to service provision and KPIs</p>	<p>See above.</p> <p>Availability of formal, CPD and APC training opportunities.</p> <p>A further Graduate Apprenticeships at Napier University is being explored for a new trainee to commence in Summer 2023.</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, including attendance at VAC, Lands Tribunal and Lands Valuation Appeal Court.</p> <p>Aim to have trainees qualified and in post as Valuers</p>	<p>Depute Assessor/Divisional Assessor</p> <p>Depute Assessor/Divisional Assessor</p> <p>Depute Assessor/Divisional Assessor</p>	<p>Ongoing</p> <p>Ongoing</p> <p>Ongoing</p>	<p>A variety of metrics are already in place to monitor service provision including Revaluation progress.</p>

			Consider how working practices can share knowledge and experience across both offices	Assessor/Depute/DAs	Ongoing	
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DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Assessor & Electoral Registration Officer

Valuation Joint Board – 3 March 2023

Subject: Print & Mail Services Contract**1. Purpose**

- 1.1** The purpose of this report is to seek the approval of the Joint Board to authorise the Assessor & ERO in consultation with the Clerk and/or Treasurer of the Board to conclude the award of the contract for Dunbartonshire and Argyll & Bute Valuation Joint Board's Print and Mail Services.

2. Recommendations

- 2.1** It is recommended that the Joint Board :
- a) Authorise the Assessor & ERO and the Clerk and/or Treasurer to conclude the award of the contract for Dunbartonshire and Argyll & Bute Valuation Joint Board - Print and Mail Services to the preferred bidder, following evaluation of the received tenders.
 - b) Note that the contract shall be for a period of 2 years, with the option to extend a further 1 year. The estimated commencement date of the contract is 1st June 2023.

3. Background

- 3.1** The ERO has a standing legal obligation to issue mail in various formats to electors and potential electors in the Valuation Joint Board area. The Joint Board also has statutory mailing requirements in respect of its Non-Domestic Rating and Council Tax functions, along with a general requirement to issue and receive mail for the purposes of carrying out all of its duties.
- 3.2** The Joint Board is seeking to appoint an experienced company to provide the following services:
- The printing and mailing of two types of canvass forms in two tranches, i.e. initial issue and first reminder, followed by the printing of second reminders and their delivery to Dunbartonshire and Argyll & Bute Valuation Joint Board offices;
 - The printing and mailing of Draft Revaluation Notices and Final Revaluation Notices;
 - The printing and mailing of various other Letters and Forms including canvass forms, Invitations to Register (ITRs) and Assessor Information Notices to be issued in varying numbers/frequencies throughout the year as

part of the canvass, rolling registration and other statutory duties of the Assessor & Electoral Registration Officer.

3.3 The budget which is presented separately to the Board today makes an estimated provision for the services described above for 2023/24 and beyond. This ongoing procurement exercise is being conducted in accordance with the Joint Board’s Standing Orders and Financial Regulations and the Public Contracts (Scotland) Regulations 2015 for Services.

4. Main Issues

4.1 A contract notice was published on the Public Contracts Scotland advertising portal on 9 December 2022. Two providers submitted a response by the deadline for the submissions on 12 January 2023.

4.2 During evaluation of tender submissions, it was established that the specification that had been issued with the tender documents was an incorrect version. As such, the tender process was terminated, with a fresh tender being re-issued on 6 February 2023. This was to allow any potential bidders the chance to reconsider their options based on the correct specification. The deadline for submissions was now set at 23 February 2023.

4.3 Two submissions were received by the submission deadline, and these are to be evaluated by officers of the Joint Board along with West Dunbartonshire Council’s Corporate Procurement Unit and Finance Services against pre-determined selection criteria forming part of the published tender documents which assessed competence, experience, and capacity.

4.4 The tender submissions will be evaluated against a set of award criteria which are based on a Price/Quality ratio of 60%/40% as follows:

	Weighting
Quality (40%)	
ICT Security	10%
Quality	15%
Cost	3%
Service	10%
Social Benefits	2%
Price (60%)	
Price per annum	60%
Total Score	100%

4.5 A recommendation will be made following the full tender evaluation process which will select the most economically advantageous tender.

4.6 It is expected that the winning bidder will commit to pay levels at least equal to the Scottish Living Wage across all staff contracts and to the delivery of a number of social benefits as a direct result of delivery of this contract.

5. People Implications

5.1 There are no people implications.

6. Financial and Procurement Implications

6.1 Financial costs in respect of this Contract will be met from the (to be) approved Revenue budget of the Joint Board, or from Joint Board reserves if the estimated budget proves insufficient. It is anticipated that The Board's 2023/24 reserves will be £0.393m, having taken account of the amount required to balance the current 2023/24 budget estimate. This is £0.293m more than the prudential target of £0.100m which means there is sufficient capacity within existing reserves to absorb any cost pressure over and above budget estimates.

6.2 The procurement exercise is being conducted in accordance with the agreed contract strategy produced by WDC's Corporate Procurement Unit in close consultation with officers of the Joint Board officers and the provisions of Contract Standing Orders, the Financial Regulations and relevant procurement legislation.

7. Risk Analysis

7.1 Checks will be carried out to ensure the successful bidder has no known links to Serious and Organised Crime which would have significant political and reputational ramifications for the Joint Board.

8. Equalities Impact Assessment (EIA)

8.1 An equalities screening was undertaken for this report to determine if there is an equalities impact. The results were that there is no equalities impact.

9. Consultation

9.1 The Assessor and Electoral Registration Officer consulted closely with WDC's Corporate Procurement Unit in the development and implementation of the Contract Strategy. WDC Finance Services and Legal Services have also been consulted on the contents of this report.

10. Strategic Assessment

10.1 The Dunbartonshire and Argyll & Bute Valuation Joint Board - Print and Mail Services will contribute to the delivery of the Joint Board statutory duties and ongoing efforts to maximise financial efficiencies in service delivery.

11. Recommendations

11.1 Members are asked to:

- a) Authorise the Assessor & ERO in consultation with the Clerk and/or Treasurer to conclude the award of the contract for Dunbartonshire and Argyll & Bute Valuation Joint Board - Print and Mail Services to the preferred bidder following completion of the tender evaluation process.
- b) Note that the contract shall be for a period of two years, with the option to extend a further 12 months. The estimated commencement date of the contract is 1st June 2023

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Appendices: None

Related Papers: Budget Estimates 2023/24 Report to Joint Board 3 March 2023

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Assessor & Electoral Registration Officer

Valuation Joint Board – 3 March 2023

Subject: Personnel – HM the King’s Coronation**1.0 Purpose of Report**

- 1.1 To seek Members’ approval of an additional day of paid leave for employees of the Joint Board on Monday 8 May 2023 to facilitate celebrations to mark the Coronation of HM King Charles III.

2.0 Background

- 2.1 A Proclamation was issued on 9 November 2022 announcing an additional bank holiday for one year only on Monday 8 May 2023 as part of a 3-day celebration weekend, centred around the actual Coronation on Saturday 6 May 2023.
- 2.2 In recognition of the above, the Corporate Services Committee of West Dunbartonshire Council (WDC) approved a day of closure of their offices on Monday 8 May 2023. Employees contracted to work that day will receive the day off with normal pay for that day. Employees not contracted to work on Mondays will have time added to their public holiday leave entitlement.
- 2.3 As Members will be aware, the Joint Board normally aligns personnel and similar policies with those of West Dunbartonshire Council.

3.0 Recommendation

- 3.1 Members are asked to

(a) Approve Monday 8 May 2023 as a day of paid leave.

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