



*Dunbartonshire and Argyll & Bute  
Valuation Joint Board*

Council Offices  
16 Church Street  
Dumbarton  
G82 1QL

14 June 2024

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, 21 June 2024.**

At Chair's request, the meeting will be held remotely using MS Teams only.

The business is as shown on the enclosed agenda.

Please advise [committee.admin@west-dunbarton.gov.uk](mailto:committee.admin@west-dunbarton.gov.uk) if you are unable to attend the meeting.

Yours faithfully

**ALAN DOUGLAS**

Clerk to the Valuation Joint Board

Distribution:-

Councillor Mark Irvine, Argyll & Bute Council  
Councillor Ian MacQuire, Argyll & Bute Council  
Councillor Dougie McFadzean, Argyll & Bute Council  
Councillor Gordon Blair, 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, 21 JUNE 2024**

**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 22 March 2024.

**4 BEST VALUE – SERVICE PLANNING 13 - 105**

Submit report by the Assessor & Electoral Registration Officer seeking approval of the 2024-27 Service Plan.

**5 BEST VALUE – PERFORMANCE REPORTING AND PLANNING 107 - 119**

Submit report by the Depute Assessor & Electoral Registration Officer:

- (a) providing an update on progress in relation to Best Value and, in particular, to advise on external performance reports for the year 2023/24;
- (b) seeking approval of the Public Performance Report for 2023/24; and
- (c) seeking approval of the Key Performance Indicator (KPI) targets for 2024/25.

**6 BEST VALUE – CUSTOMER SERVICE & COMPLAINTS UPDATE To Follow**

Submit report by the Assessor & Electoral Registration Officer providing information on the above.

7/

**7      AUDITED ANNUAL ACCOUNTS FOR YEAR ENDING      To Follow**  
**31 MARCH 2023**

Submit report by the Treasurer providing information on the above.

**8      DRAFT ANNUAL ACCOUNTS FOR YEAR ENDING      To Follow**  
**31 MARCH 2024**

Submit report by the Treasurer providing information on the above.

**9      ASSURANCE STATEMENT FOR THE YEAR      121 - 125**  
**ENDED 31 MARCH 2024 FROM THE SHARED**  
**SERVICE MANAGER – AUDIT & FRAUD**

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

**10     FORVIS MAZAR’S ANNUAL AUDIT PLAN 2023/24      To Follow**

Submit report by Treasurer providing information on the above.

**11     ELECTORAL REGISTRATION SERVICE UPDATE      127 - 129**

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

**12     ASSESSORS SERVICE UPDATE      131 - 136**

Submit report by the Depute Assessor and Electoral Registration Officer advising of the general background of Non-Domestic Rating and Council Tax and progress in relation to maintenance of the Non-Domestic Rating (NDR) valuation roll; disposal of 2017 NDR Revaluation and ‘running roll’ appeals; disposal of 2023 NDR proposals; annual review of Self Catering subjects; the Assessor’s Council Tax valuation function; the disposal of Council Tax proposals and appeals and the forthcoming priorities and next steps.

**13/**

**13 POST OF DEPUTE ASSESSOR & ELECTORAL REGISTRATION OFFICER – RECRUITMENT TO FILL VACANCY 137 - 138**

Submit report by Assessor and Electoral Registration Officer seeking approval to proceed with a recruitment process to fill the soon to be vacant post of Depute Assessor & Electoral Registration Officer.

**14 REPLACEMENT ASSESSORS SYSTEM – UPDATE To Follow**

Submit report by the Assessor and Electoral Registration Officer providing information on the above.

**15 PERSONNEL POLICY – STAFF ID CARD POLICY AND PROCEDURE 139 - 143**

Submit report by the Assessor and Electoral Registration Officer seeking approval of a Staff ID Card Policy and Procedure for application within the Joint Board.

**16 PERSONNEL – REFERENCE POLICY 145 - 149**

Submit report by the Depute Assessor and Electoral Registration Officer seeking approval of a Reference Policy for application within the Joint Board.

**17 GOVERNANCE – RECORDS MANAGEMENT POLICY UPDATE 151 - 157**

Submit report by the Depute Assessor and Electoral Registration Officer seeking approval of a new version of the Board's Record's Management Policy.



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

At a Hybrid Meeting of the Dunbartonshire and Argyll and Bute Valuation Joint Board held in the Tom Johnstone Chamber, East Dunbartonshire Council Offices, 12 Strathkelvin Place, Kirkintilloch, Glasgow G66 1XT and using MS Teams on Friday, 22 March 2024 at 11.03 a.m.

**Present:** Councillors Jim Gibbons, Stewart MacDonald, Vaughan Moody and Calum Smith (East Dunbartonshire Council); Councillor Ian MacQuire (Argyll and Bute Council); and Councillors Karen Murray Conaghan, Gurpreet Singh Johal, Lawrence O'Neill, and Jonathan McColl (West Dunbartonshire Council).

**Attending:** Russell Hewton, Assessor and Electoral Registration Officer (ERO); Laurence Slavin, Treasurer; Janine Corr, Accountant; Rosemary Nelson, Principal Administration Officer – VJB and Martin Cunningham, Janice Frame and Lynn Straker, Committee Officers.

**Also Attending:** Caleb Oguche – External Auditor - Mazars.

**Apologies:** Apologies for absence were intimated on behalf of Councillor Paul Donald Kennedy, Argyll and Bute Council; Councillor Willie Paterson, East Dunbartonshire Council and Darryl Rae, Depute Assessor and Electoral Registration Officer (ERO);

**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 3 November 2023 were submitted and approved as a correct record.

## **ANNUAL ACCOUNTS FOR YEAR ENDING MARCH 2023**

A report was submitted by the Treasurer presenting the Annual Accounts for the year ending 31 March 2023.

Caleb Oguche, External Auditor – Mazars, was heard in explanation of the delay in finalising the Annual Accounts and explained it was due to a period transitioning from Audit Scotland and looked to finalise the accounts shortly.

Having heard the Treasurer in further explanation of the report, the Joint Board agreed to organise a Special video conferencing meeting in the near future to sign the accounts virtually, once finalised.

## **EXTERNAL AUDIT ENQUIRIES – 2022/23 ACCOUNTS**

A report was submitted by the Treasurer advising of the External Auditor's requirement for the provision of information regarding the Board's approach to dealing with fraud, litigation, laws and regulations as part of their audit of the Board's Statement of Accounts for 2022/23 and to allow the Board to comment on the response related to 'Those Charged with Governance'.

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

- (1) to receive and comment upon, the enquiries for those charged with governance for the 2022/23 Accounts; and
- (2) to the draft responses set out in Appendix 1 to this Report and approve their submission to the Board's external auditors.

## **CODE OF GOOD GOVERNANCE - ANNUAL SELF-ASSESSMENT**

A report was submitted by the Assessor and Electoral Registration Officer providing detail on the completion of the Joint Board's annual Local Code of Good Governance self-assessment for 2023/24. The report will advise Members of the progress made in completing or progressing a number of actions contained in the Plan and seek approval of the Action Plan arising from the self-assessment.

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

- (1) to note the completion of the 2023/24 self-assessment of the Joint Board's compliance with best practice in Good Governance; and
- (2) approve the 2023/24 Good Governance Action Plan.



## **UPDATED LONG TERM FINANCIAL STRATEGY AND REVENUE AND CAPITAL ESTIMATES 2024/2025**

A report was submitted by the Treasurer seeking approval of the updated Long Term Financial Strategy, the 2024/25 revenue estimates and the level of constituent authority requisitions in 2024/25. The report will also seek approval of the draft 2024/25 Capital Estimates and ask Members to note the indicative budget positions for 2025/26 and 2026/27 for both capital and revenue.

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

- (1) to approve the updated Long Term Financial Strategy as detailed at Appendix 1 of the report;
- (2) to approve the draft 2024/25 revenue budget as detailed at Appendix 2 of the report;
- (3) to note the indicative revenue budgets for 2025/26 and 2026/27;
- (4) to approve the 2024/25 revenue requisition is based on each council's 2023/24 Grant Aided Expenditure (GAE) figures with the apportionment as identified at paragraph 3.14 in the report;
- (5) to approve the 2024/25 Barclay Review funding based on the Scottish Governments allocation as identified at paragraph 3.15 in the report;
- (6) to approve the proposed 2024/25 capital spend (as detailed in Appendices 5 and 6 of the report) of £39,781 to be progressed and funded as detailed at paragraph 3.17 in the report;
- (7) to note the indicative capital bids for 2025/26 and 2026/27 (as detailed in Appendix 5 and Appendix 6 of the report);
- (8) to note the likely capital re-profiling of spend and earmarked resources to be carried forward from 2023/24 into 2024/25 to fund the completion of the existing capital projects; and
- (9) to note the indicative capital programmes for 2025/26 to 2026/27 and indicative constituent contributions, based upon current GAE allocations. Requests for final approval will be requested year on year.

## **REVENUE AND CAPITAL BUDGETARY CONTROL REPORT TO 31 JANUARY 2024 (PERIOD 10)**

A report was submitted by the Treasurer advising on the progress of the revenue budget and the capital programme for 2023/24.

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

- (1) to note that it is anticipated that £0.194m of revenue reserves would be required to be used in-year to balance the revenue account; and
- (2) to note the projected capital re-profiling of spend and earmarked resource of £0.044m, would be carried forward into 2024/25 to fund the completion of the existing capital projects.

### **WORKFORCE PLANNING**

A report was submitted by the Assessor and Electoral Registration Officer advising Members of progress in relation to Workforce Planning within the Joint Board and seeking Members' approval of the 2024 update to the Workforce Plan.

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

- (1) to note the progress in relation to implementing the Workforce Plan;
- (2) to approve the latest 2024 Update to the Workforce Plan; and
- (3) to note that progress would be monitored and evaluated and further actions would be taken as circumstances require.

### **ASSESSORS SERVICE UPDATE**

A report was submitted by Depute Assessor and Electoral Registration Officer advising Members of the general background of Non-Domestic Rating and Council Tax and progress in relation to maintenance of the Non-Domestic Rating (NDR) valuation roll; disposal of 2017 NDR Revaluation and 'running roll' appeals; disposal of 2023 NDR proposals; the annual review of Self Catering subjects; the Assessor's Council Tax valuation function and disposal of Council Tax proposals and appeals. It also details the forthcoming priorities and next steps.

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

- (1) the progress in relation to the general maintenance of the Valuation Roll and the disposal of both 2017 appeals and 2023 proposals;
- (2) the progress in relation to the new (Self Catering Unit) SCU annual audit for the qualifying year 2022/23 and preparations for the forthcoming 2023/24 audit;
- (3) the progress in relation to the general maintenance of the Council Tax List, including the disposal of Council Tax proposals and appeals;

- (4) the identification of a backlog of sold house reviews which may result in retrospective band increases and the work being undertaken to address the issue.
- (5) the commencement and progress of our Council Tax record digitisation project; and
- (6) Progress being made in relation to forthcoming priorities and next steps.

### **ELECTORAL REGISTRATION SERVICE UPDATE**

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

Having heard the Electoral Registration Officer in further explanation of the report, the Joint Board agreed to note the content of the report.

### **DATE OF NEXT MEETING**

Members noted the date of the next meeting would be Friday, 21 June 2024 in Argyll and Bute Council, Helensburgh.

The meeting closed at 11.37 a.m.



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

Report by Assessor & Electoral Registration Officer

Valuation Joint Board – 21 June 2024

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**Subject: Best Value – Service Planning****1.0 Purpose**

1.1 To seek Members' approval of the 2024-27 Service Plan.

**2.0 Background**

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

2.2 The last Service Plan for the period 2021-24 was agreed by the Board in June 2021, and reflected the strategic aims, operational and legislative requirements of the organisation over that period. Annual updates to the plan are presented to the Board each year.

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

**3.0 Progress**

3.1 Building on the previous plan, the latest Service Plan covers the next three years, and is reflective of the continually changing environment that the Joint Board operates within. The Service Plan has been agreed by the Management Team and is attached for Board Members consideration and approval (Appendix 1).

3.2 An Annual Calendar for 2024/25 has been derived from the Service Plan. The Annual Calendar, which provides more detail on activities, responsibilities and timelines throughout the current financial year, can be made available to members on request.

**4.0 Next Steps**

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

4.2 The Service Plan will be reviewed and updated annually, with changes being reported to the Joint Board.

**5.0 Recommendations**

5.1 Members are asked to approve the Service Plan for the period 2024-27.

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Person to contact:

Russell Hewton (Assessor and ERO)

Tel: 0141 562 1260;

E-mail: [russell.hewton@dab-vjb.gov.uk](mailto:russell.hewton@dab-vjb.gov.uk)

Appendices

Appendix 1: DABVJB Service Plan 2024-27



*Dunbartonshire and Argyll & Bute  
Valuation Joint Board*

# Service Plan 2024-2027

## Document Management - Version Control

Version	Author	Changes	MT Approved	Board Approved
0.1	R Hewton	New Service Plan	4 June 2024	

# Part One – Service Function

## 1.0 Introduction

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

The Assessor is responsible creating and maintaining Valuation Rolls which are used for non-domestic rating purposes, and for compiling and maintaining the Council Tax Valuation Lists. The Electoral Registration Officer is responsible for the compilation of Electoral Registers, Absent Voting Lists, and for issuing Voter Authority Certificates.

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

As at April 2024, the service has a total of 49.23 full-time equivalent permanent staff and 5 temporary staff. Staff are normally situated in two main locations, at 235 Dumbarton Road, Clydebank and Kilbrannan House, Bolgam Street, Campbeltown. The Campbeltown office, in turn, has a sub-office/store at the Old Quay Pier Building, Campbeltown.

Since the last service plan was written, the Board implemented an Agile Working Policy. This has resulted in a number of our staff working flexibly away from the office for part of their working week.

The Joint Board operates a 3-year Service Planning cycle with interim updates being produced annually. A number of significant changes have taken place since the 2021-24 Service Plan was approved:-

- Revaluations now take place every three years (previously every five years), with a one year tone date (previously two years).
- A draft Revaluation Roll must be delivered by 30 November in the year before a Revaluation Year. This includes sending notices to all PTOs in the Roll.
- An annual check of self-catering properties requires to be undertaken to establish if new rules for staying in the Valuation Roll are satisfied for each financial year.
- A requirement on Assessors to provide ratepayers with certain information to help their understanding of how their rateable value was calculated.
- A new 2-stage proposal and appeals process has replaced the previous 1-step procedure for challenges to entries in the Valuation Roll.
- New powers for assessors to send Notices to a range of persons, requiring those persons to provide such information as the assessor may need for the purpose of valuing the lands and heritages referred to within the notice.
- Civil Penalties are to be applied for failure to comply with the requirements of such Assessor Information Notices (AINs) and there is provision for an appeal against the imposition of a penalty to be made to the Scottish Courts and Tribunals Service.
- A requirement on the Board to report to Scottish Government on the number of Assessors and the availability of resources available from 2025 and three-yearly thereafter.



- The last date for disposal of an appeal against the 2017 Roll which sits with the LTC has been extended to 31 December 2024.
- The UK Government brought in to law the Elections Act 2022 which aims to deliver on a number of its 2019 Manifesto commitments. Changes include:-
- The requirement to provide Identification to vote at reserved elections. Where a person has no suitable ID, they can apply to the ERO for a Voter Authority Certificate. This new work stream requires the ERO to decide on applications, and approve the issue of Voter Authority Certificates.
- Absent Vote applications are able to be made online (for the UK Parliamentary Register only).
- Absent Voters on the UK Parliamentary Register are now required to reapply for their absent votes every three years.
- 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.
- Notably, these changes only apply to UK elections and do not apply to the Local Government Register. Thus, a divergence in policy and administration has had to be resourced.
- The Board appointed a new Assessor following the retirement of the previous Assessor after more than 18 years of service.
- Four other posts in the Management Team have also been filled, with only one member of the Team remaining from when the last Service Plan was written.

This plan is based on confirmed requirements but an awareness will be maintained of possible developments which are likely to arise from current UK and Scottish Government Policies. An example includes the Scottish Governments Electoral Reform Bill, and the intention to reform the Council Tax, possibly by carrying out a Revaluation.

## 1.1 Valuation Roll

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

The Assessor is required to complete a Revaluation of all non-domestic properties within the Valuation Roll, previously on a 5-yearly basis. The next Revaluation is now scheduled to take effect on 1 April 2026, based on a Valuation date of 1 April 2025. The Assessor is now duty bound to publish a draft Revaluation Roll ahead of the Revaluation and this, and the issue of corresponding Draft Valuation Notices will take place in November 2025.

At 1 April 2024 the Valuation Rolls for the three council areas contained 15,097 subjects, with a total rateable value of £394,181,010.

The Assessor is also responsible for the valuation of the gas utility networks for all-Scotland and 3 values totalling £100,150,000 (included in the above rateable value) are currently entered in the Valuation Roll for West Dunbartonshire, in respect of these subjects.

At time of writing 3,512 Revaluation appeals arising from the 2017 Valuation Roll (98.5% of those submitted) have been disposed of, leaving 57 outstanding. The remaining appeals are currently sitting with the Upper Tribunal of the Local Taxation Chamber, having transferred from the Lands Tribunal for Scotland in April 2023.

1,330 'running roll' appeals remain outstanding with the majority of these being related to the COVID outbreak and having a disposal date of 31 December 2024.

The 2023 Revaluation saw a change to the appeals system, with a new 2-stage process now in place. In a similar fashion to Council Tax, the first step is by way of a Proposal to the Assessor. 1,258 such Proposals were made, which require to be responded to with a Decision Notice by the end of September 2025.

During 2024, much of our focus will be on the disposal of valuation appeals which are being cited for hearing by the Local Taxation Chamber, and to considering and responding to new Proposals. Toward the end of the year, information gathering will ramp up as we approach the Tone date for the 2026 Revaluation.

## **1.2 Council Tax Valuation List**

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

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

At 1 April 2024 there were 148,497 properties in the Council Tax Valuation Lists for the Joint Board area.

At time of writing 77 Council Tax proposals/appeals were outstanding.

## **1.3 Electoral Registration Function**

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

The Revised Register is updated following a canvass of all households, which is normally carried out during July - November each year. At publication of the registers on 1 December 2023, the total electorate of the Joint Board area was 224,595.

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

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

## 1.4 Other Functions

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

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

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

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

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

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

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

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

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

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

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

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

# Part Two – Core Objectives

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

## 2.1 The Valuation Roll

- 2.1.1 Maintenance of the Valuation Roll, including the addition of new subjects and the amendment of existing subjects, will continue, year-on-year, in accordance with the Joint Board's established procedures for completion within the statutory timescales and annual targets. Valuation Notices will be issued to all Proprietors, Tenants and Occupiers and all relevant changes will be notified to the billing authorities timeously.
- 2.1.2 Revaluation appeals will be disposed of in accordance with the legislative timetables. The statutory timetable for disposal of 2017 Revaluation appeals is 31 December 2024. Disposal of these, and running roll appeals will be a main focus for our valuation function during the early period of the Service Plan.
- 2.1.3 Running roll appeals will be disposed of on an ongoing basis in accordance with the Valuation Timetable Order (as amended). Priority will need to be given to those that are cited for hearing by the Local Taxation Chamber, with at least 13 hearings scheduled so far for 2024.
- 2.1.4 A number of appeals in respect of the 2005, 2010 and 2017 Valuation Rolls, which were referred to the Lands Tribunal for Scotland, have now been transferred to the Upper Tribunal of the Local Taxation Chamber. The issues in the majority of these cases are national and it is likely that DABVJB staff will be involved in the work of collating and analysing evidence. There may well be legal costs incurred in disposing of these appeals which will be shared with other Assessors.
- 2.1.5 Revaluation proposals, will be disposed of in accordance with the legislative timetables. The statutory timetable for disposal of 2023 Revaluation Proposals, 30 September 2025. Disposal of these will be a main focus for our valuation function during the early period of the Service Plan.
- 2.1.6 Proposals against Running Roll entries in the Valuation Roll continue to be received. In addition, a Proposal can be made on the basis of a MCC having occurred, where there is a statutory error in an entry, or where a person has become a PTO of a property within the last 4 months. These Proposals will require to be added to systems, and dealt with by statutory deadlines, which will change depending on when the Proposal is submitted.
- 2.1.7 Subsequent appeals against Proposal Decision Notices will be notified to us by the LTC. The scheduling of appeals by the Local Taxation Chamber introduces a huge unknown in terms of the timing and volume of workload that will be faced by the

Valuation team. This provides a large degree of uncertainty in service planning, for a process which is very labour intensive, and requires experienced (qualified) valuation resource.

- 2.1.8 In preparation for the 2026 Revaluation, the Assessor's staff will continually ingather and analyse rental (and other) information pertinent to valuation. Once collated the rents and other relevant information will be analysed as appropriate and used to form the basis of the valuations for the 2026 Revaluation. Additionally, staff will actively participate in the Working Groups and Committees of the Scottish Assessors' Association to develop, and confirm the 'Practice Notes' produced by the SAA.
- 2.1.9 Collection of this evidence will require the issue of new Assessor Information Notices (AINs). A new Civil Penalty system now exists, whereby the Assessor must send a Civil Penalty Notice to a person who does not respond to an AIN. Monies collected from Civil Penalties are collected by the Assessor and paid to the Scottish Government. Appeals arising from challenges to Civil Penalty Notices will be heard by the LTC.
- 2.1.10 Procurement is underway for a new Assessors Core Case Management and Valuation System. It is unclear at present what the timescale for implementing such a system would be. As such, we will continue to develop and update our current in house systems to support the 2026 Revaluation, including the provision of information relating to the let subjects used to support rateable values of 'bulk category' subjects.
- 2.1.11 The Assessor for DABVJB is responsible for the maintenance of the gas utility valuations for all of Scotland, including any appeals made against these. The Revaluation of the 'Gas Transmission Network', 'Gas Distribution Network' and 'Gas Meters' valuation roll entries will be completed in close liaison with the Valuation Office Agency.
- 2.1.12 The annual audit of all self-catering properties in the Valuation Roll will continue, with all such properties requiring to be written to each year, and the resultant return and evidence scrutinised before a decision is made whether the entry should remain in the Valuation Roll, or be deleted and added to the Council Tax List instead. The 2022/23 audit involved writing to occupiers of 2,253 properties.
- 2.1.13 Work is ongoing with the Scottish Courts and Tribunals Service to reconcile the appeals that have been transferred to them from Valuation Appeal Committees and the Lands Tribunal for Scotland.

## **2.2 The Council Tax Valuation List**

- 2.2.1 Maintenance of the Valuation List, in particular the addition of new subjects, will continue, year-on-year, in accordance with the Joint Board's established procedures for completion within annual targets. Banding Notices will be issued to all interested parties and all relevant changes will be notified to the billing authorities timeously.

- 2.2.2 Band changes following alteration to, and subsequent sale of, properties will continue in accordance with the Joint Board's established procedures. A backlog of such properties was identified during the 2023/24 year, and significant resource is being committed to getting this process up to date.
- 2.2.3 Proposals against entries in the Council Tax List continue to be received. Decision notices for those not validly made are issued within 6 weeks of receipt, with decisions for those validly made being sent out within 6 months of receipt.
- 2.2.4 Appeals against decision notices are lodged with the LTC. A regular stream of valid appeals continue to be cited for hearing, which can prove resource intensive. Appeals against Invalid notices are in the main being dealt with by Written Representations.
- 2.2.5 A general Council Tax Revaluation has been investigated by the Scottish Government, along with other suggested changes to the Council Tax regime. It is unclear at the moment what may happen, or when, but it now looks increasingly more likely that there will be changes to the system which would need to be resourced in the future (possibly within the life of this service plan)

## **2.3 Electoral Registration**

- 2.3.1 The Annual 'Electoral' (or 'Full') Register and 'Open' (formerly known as 'Edited') Register will be published annually, by 1<sup>st</sup> December, following a canvass. Prior to the canvass 'mail out', data on registered electors will be matched against national Government data and locally held data sources to identify which properties are likely to have an unchanged household composition. One of two routes will then be followed for each property. 'Route 1' will be used for properties where the data indicates no change in household composition. Route 2 will be used for properties where data matching has highlighted that there may be a change to the information currently held for the property. The objective of the canvass will be to ensure the maximum return of satisfactorily completed Route 2 forms and that the register accurately reflects the information contained on them. This process will be supported by provision of telephone, internet and SMS ('text') return services as well as the Government Digital (on-line) Service. A door-to-door canvass to follow up on non-return of Route 2 forms will be carried out annually. A further, 'Route 3', option will be used for care homes and young peoples' residences where information on residents can be obtained more effectively and efficiently from an identified 'responsible person'. The approach to the annual canvass, including the data matching process, will be reviewed annually to reflect lessons learned, canvasser feedback and any other issues of significance. The door to door canvass was undertaken for the first time in 2023 using tablets instead of paper. This will continue in future years.
- 2.3.2 The full Electoral Register will be updated on a monthly basis out with the canvass period each year and the Edited/Open Register will be updated monthly throughout the year. Full Register updates take the form of Lists of Additions, Deletions and Alterations but the Open Register will be republished each month. All statutory Notices and Lists will be timeously provided to relevant parties. The ERO will

continue to use change information from housing bodies, Registrars, other EROs, education authorities and council tax records to be pro-active in pursuing new/changed elector information. A door-to-door canvass to follow up on non-return of Invitations to Register (ITRs) will be carried out as required. An Electoral Participation Strategy is in place and will be reviewed annually.

- 2.3.3 Election Registers and Lists of Absent/Postal/Proxy voters etc will be produced as required by statute and by agreement with Returning Officers. A UK Parliamentary General Election is due to be held before 28 January 2025. The timing of this will be unknown, however plans are already being formulated as it is known when this is called it will be at short notice. This will be the first large scale electoral event in Scotland where the effects of the UK Electoral Reform will be implemented. Additional funding has been received from the UK Government who are aware of the significant extra work that will be required due to this. Elections for the Scottish Parliament are due in May 2026. It always remains a possibility that there will be a referendum on Scottish Independence at some point during the period of the Service Plan. On the basis of past experience, such an electoral event would put significant resource pressures on the ERO's staff.
- 2.3.4 Absent Voter Personal Identifier (PIs) require to be refreshed every 5 years, normally in January. This process is now undertaken only in respect of devolved postal votes.
- 2.3.5 Where mis-matches with Postal Voting Statements occur, requests for refreshed PIs will be issued in accordance with legislative requirement.
- 2.3.6 Reserved Postal Voters (UK Parliamentary Register) will require to re-apply for their absent vote every three years. The ERO will require to write to electors affected, with the first large scale write out being due before January 2026.
- 2.3.7 New processes introduced by the Elections Act now allow UK voters to apply for absent votes online. This new work stream is in its infancy, and processes will be refined as we head toward the UKPGE which will be the first major test of the new systems.
- 2.3.8 A review of the Scottish Parliament Constituency boundaries is ongoing which may require work to be undertaken to reflect changes in our registers.
- 2.3.9 Voter Identification Cards are now available for UK voters who do not have a recognised form of ID, and require ID to vote in UK elections. The ERO must check and approve such applications. The Electoral Commission estimate around 4% of the electorate may not have the required ID, which could see the ERO faced with up to 10,000 applications to process on the run up to an election.
- 2.3.10 Changes in respect of overseas electors has now removed the 15 year time limit for registration. Initial processes are in place, and numbers of new registrations are low. It is expected that this will rise on the run up to an election. For those registering on the basis of previous registration, the ERO is required to inspect old registers to confirm registration. This can involve liaising with archivists and libraries, as the ERO only holds registers for the last 15 years at present.



## 2.4 Corporate Governance

- 2.4.1 The current Convener of the Joint Board is Councillor Vaughan Moody of East Dunbartonshire Council, and the Vice-convener is Councillor Lawrence O'Neill of West Dunbartonshire Council. The Members and post-holders will require to be reviewed following the local government elections in May 2027. Briefing sessions on the role and functions of the Assessor & ERO will be provided to Members following the establishment of a new Joint Board in 2027. Members will be required to act in accordance with the Code of Conduct for Councillors, which is approved by the Scottish Government.
- 2.4.1 The Valuation Joint Board will ensure that the Assessor and Electoral Registration Officer is adequately resourced to perform his statutory functions. It will meet to discuss and approve Budgets, Policies and Practices as is deemed necessary. The Board has a long term financial strategy that is updated each year.
- 2.4.2 The officers of the Valuation Joint Board will act in accordance with the relevant Schemes of Delegation, Financial Regulations, Standing Orders and Codes of Conduct. These will be reviewed on a 3-yearly basis, or as required. The Standing Orders are due for review in 2024. Financial Regulations are due a review by 2025, and the Scheme of Delegated Power in 2026.
- 2.4.3 Strategic and detailed Annual Service Plans will be implemented, maintained and actioned. The Strategic Plan will cover a three year period, whilst noting matters of relevance beyond that timescale.
- 2.4.4 A Counter Fraud and Corruption Policy and Business Irregularities Procedures have been implemented and will be reviewed on a three-yearly basis. The next review is due during 2024.
- 2.4.5 An overarching Corporate Governance Statement and a Local Code of Good Governance have been implemented and will be reviewed regularly. A self-assessment against the latter will be carried out annually.
- 2.4.6 The Management Team will continue to be the primary forum for the development and implementation of Strategy and Policy and it will oversee all operational matters. Actions will be communicated to staff by means of team briefings, written bullet notes and approved Minutes of meetings.
- 2.4.7 Effective performance management systems continue to be used, with the Assessor's Management Team also forming the principle forum for matters relating to Performance Management, Planning and Reporting. A Reporting Framework has been implemented and is subject to continual review.
- 2.4.8 Specific operational matters will be within the remit of various Internal Working Groups who will report to the Management Team. The format, remit and membership of these groups will continue be reviewed on a regular basis.
- 2.4.9 The Valuation Joint Board will continue to generally align its Personnel and other related policies, as appropriate, with those of West Dunbartonshire Council.

2.4.10 The finances and operations of the Valuation Joint Board will be subject to internal and external audit (see later).

2.4.11 A Risk Management Policy is in place and is reviewed regularly. Strategic and Operational Risk Registers and Action Plans will be reviewed annually, with progress against the Action Plans being reported to regular Management Meetings.

## **2.5 Accountability**

2.5.1 Annual Accounts will be submitted for external audit. They will be published in accordance with the requirements of Audit Scotland and the Board's Publication Schemes.

2.5.1 The procedures and practices of the Valuation Joint Board will also be subject to external audit, in accordance with a plan to be agreed with appointed external.

2.5.2 Audit Plans encompassing the requirements of the external and internal auditors will be drawn up annually.

2.5.3 All Audit recommendations will be reported to the Joint Board and all progress against agreed actions will be reported to and monitored by the Management Team.

2.5.4 Performance will be managed, monitored and reported internally and externally. Our Reporting Framework provides details of various annual, quarterly, monthly, statutory, KPI and internal management reports which are regularly monitored. This Framework will be subject to continuous review in response to changing external requirements and management need. Specifically, the requirements of the Electoral Commission's new Performance Standards will be considered and implemented as appropriate.

2.5.5 Decisions of the Management Team and the Working Groups will be minuted and available for inspection. In accordance with the Publication Scheme/Guide to Information.

2.5.6 All papers presented to the Valuation Joint Board, which are not subject to an exclusion, will be published on the DABVJB web site.

2.5.7 A Procurement Policy has been implemented which provides transparency and accountability in our procurement processes. In tandem with this, a Contracts List of all contracts with an annual value in excess of £10,000 is maintained and published. A further list of all contracts is maintained for internal management purposes, and is reviewed at each Management Team meeting. The current Procurement Policy was last reviewed in 2017 and is due for review in 2024. The Board's Ordering and Invoicing Procedures are due to be reviewed in 2025.

## **2.6 BEST VALUE**

- 2.6.1 Best Value is statutorily defined as ‘continuous improvement in the authority’s performance’. The Valuation Joint Board is committed to the principle of Continuous Improvement. In support of this, Performance will be planned, targeted and monitored. Key Performance Indicators for the Valuation functions are reported to the Government and other key stakeholders annually. In accordance with the Electoral Administration Act, a set of performance standards as defined by the Electoral Commission (EC) must be adhered to and a suite of performance statistics is submitted to both the Cabinet Office and the EC during and following the canvass each year.
- 2.6.1 Performance Indicators will be used for year-on-year comparisons as well as comparisons with other Assessors/EROs’ offices, Local Authorities and other bodies.
- 2.6.2 In accordance with Section 13 of The Local Government in Scotland Act 2003, the performance of DABVJB in relation to its functions will be reported to all stakeholders of the Valuation Joint Board, including staff, in an appropriate manner.
- 2.6.3 Stakeholder Consultations will be continually reviewed and improved with stakeholder requirements being taken account of in Service Planning. The current Customer Satisfaction procedure will remain under constant review.
- 2.6.4 A revised Customer Complaints Handling procedure, which is in line with the new Scottish Public Sector Ombudsman’s Model Complaints Handling Procedure, was approved by the Joint Board for implementation in April 2021. All comments/complaints are considered by the Management Team for improvement action and reported as required by the procedure. The procedure is due to be reviewed in 2024.
- 2.6.5 A relevant set of Customer Service Standards have been implemented, along with systems for the monitoring of, and reporting on, these. The Standards are due to be reviewed in October 2024.

## **2.7 Equal opportunities**

- 2.7.1 The Valuation Joint Board is committed to equality in respect of all the protected characteristics, both in staffing and service provision. The Board’s combined Equalities Scheme has been reviewed in light of the requirements of The Equalities Act 2010 and the Board will report on progress as required by the Act. Specifically, a report will be prepared every two years which will update on progress towards achieving our equalities outcomes as well as reporting on a variety of employment matters. New Outcomes will be established every 4 years, including at April 2025.
- 2.7.1 Personnel etc policies will be reviewed on a rolling basis to ensure compliance with all Equalities duties and commitments. Equality Impact Assessments are in use to examine the effect of any new or amended policies on relevant protected groups. The Management Team are to be trained to carry out EIAs.

- 2.7.2 Reporting on all aspects of equalities is in place and will continue to be developed as detailed in the Joint Board's Reporting Strategy. Specifically, a report on how the Board mainstreams its Equalities actions, its progress towards achieving the stated 'Outcomes' and reporting pay gap information and will be published in the spring of 2025 and 2027.
- 2.7.3 Staff will continue to be trained in all aspects of equalities both at induction and when policies or procedures are changed.

## **2.8 Staffing and Personnel Matters**

- 2.8.1 The Valuation Joint Board will continue to generally align its Personnel and other related policies, as appropriate, with those of West Dunbartonshire Council.
- 2.8.1 A new Performance, Training and Development Policy, which aims to ensure that adequate training is provided to all members of staff, was approved by the Joint Board and has been in use since Spring of 2021. It provides a systematic approach to management that is based on assessing performance, appraising achievement and identifying ways to improve through training and development, at both an organisational and individual level. Staff will review their training needs with their managers on an annual basis. A review of the effectiveness of this will be carried out in 2024.
- 2.8.2 Staffing reviews, normally including a staff consultation process, will be carried out annually, in a manner that integrates with Service and Budget Planning. In particular, staffing levels and structures will remain under review to help facilitate closing the projected budget gaps. A Workforce Plan will be developed/reviewed annually and effected during the following financial year. A mid-year update will be given to the Board each year to report on progress with implementing the plan.
- 2.8.3 To ensure that the Joint Board's personnel policies and procedures are kept up to date, the Depute Assessor will maintain regular contact with West Dunbartonshire Council's Human Resources & Organisational Development (HR&OD) service.
- 2.8.4 In line with the current Health and Safety Policy, Risk Assessments covering all areas of function will be reviewed on a regular basis, and following any incidents or events which would cause risks and/or their likelihood or severity to materially change.
- 2.8.5 A Data Sharing Agreement will be agreed to cover the sharing of personal data between the Joint Board and WDC for HR&OD, Payroll, Pension and related activities.
- 2.8.6 An Agile Working Policy was agreed by the Board in 2021, and rolled out in 2023. A review of the effectiveness of this policy will be undertaken in 2026.

## 2.9 Finance and Budgeting

- 2.9.1 The officers of the Valuation Joint Board will act in accordance with the relevant Financial Regulations and Scheme of Delegation, which will be reviewed on a three-yearly basis or as circumstances demand.
- 2.9.1 In partnership with the Treasurer of the VJB, budgets and a Long Term Financial Strategy will be prepared annually and approved by the Joint Board. A detailed report on the make up of the budget will also be prepared for internal management use annually. The budget processes will take account of any grant funding which may be received from government.
- 2.9.2 A Procurement Policy which accords with statutory procurement rules and is aligned with that of West Dunbartonshire Council has been implemented, as has a process for authorisation of and payment for all purchases. These procedures also include electronic procurement and use of approved frameworks. Procurement Policy is due to be reviewed in 2024.
- 2.9.3 In conjunction with West Dunbartonshire Council, a procedure for dealing with all aspects of debtor accounts is in place. Reports detailing outstanding amounts and arrears are presented to the Management Team on a regular basis.
- 2.9.4 Adequate training in respect of all financial procedures will be provided to relevant staff. Training on the Agresso finance system is to be provided by WDC during 2024.
- 2.9.5 Financial monitoring reports are prepared and verified on a monthly basis. These are used to identify variances from budget and any corrective actions to the Management Team on a monthly basis and to the Joint Board in accordance with its cycle of meetings.
- 2.9.6 Separate financial procedures and reporting mechanisms will be maintained in respect of the application and collection of Civil Penalties. A corporate debt strategy is to be devised to accompany this process during 2024.
- 2.9.7 Year-end Accounts will continue to be prepared, audited and made available for public inspection.
- 2.9.8 Payroll checks are carried out monthly, in accordance with the Reporting Strategy, and reports presented to Senior Managers.
- 2.9.9 The current UK and Scottish Government Policies in relation to Public Sector expenditure are likely to establish the context for many of the operational decisions and changes which require to be made in the foreseeable future.

## 2.10 Information Technology

- 2.10.1 The procurement and maintenance of Information Technology assets, systems and services are carried out under the terms of a Service Level Agreement with West Dunbartonshire Council's ICT Department and in accordance with the Joint Board's Information and Communications Technology Strategy. Regular 'ICT Liaison Meetings' will be held between VJB and WDC staff.
- 2.10.2 The assets of the VJB will be refreshed in accordance with the IT Strategy. In particular, it is intended that Laptops/PCs and their associated peripherals be refreshed on a rolling 5-yearly basis. In line with the ICT Strategy, the Board's servers are also replaced on a 5 year rolling cycle. The ICT Strategy was last reviewed in 2022, and is due for review in 2024.
- 2.10.3 The Board's ICT security is largely founded upon the Board's systems being contained within the WDC network envelope and any changes to that may affect the Board. Consideration is to be given as to whether the Board should seek Cyber Essentials accreditation.
- 2.10.4 DABVJB adheres to the principles of Data Protection and reviews all Notifications to the Information Commissioner annually. In accordance with the requirements of the Data Protection Act (2018), a Data Protection Officer (DPO) has been appointed. Data Sharing Agreements are in place, or are being reviewed/developed, with relevant partners. Depute Assessor to hold an appropriate Data Protection qualification.
- 2.10.5 Systems to deal with Freedom of Information requests are in place and are reviewed annually in light of the ongoing demands of the request regime. Quarterly reports are produced for the Management Team.
- 2.10.6 Procurement work is underway to obtain a new Assessors Core Valuation and Case Management System. The tender process is due to complete during Q2 2024.
- 2.10.7 The Assessor's legacy system will continue to be developed until such times as a replacement system is deployed and in use. Changes continue to reflect the requirements in respect of the non-domestic rating and council tax valuation functions. Such development will normally be completed by an 'in-house' programmer. Further, the system will be developed in line with the requirements of the SAA web portal.
- 2.10.8 Associated with the above, the 'Document Hub' will continue to be developed in accordance with operational requirements. A project to digitise the Board's property files has commenced, with Council Tax files due to be fully digitised by 2025.
- 2.10.9 The electoral registration function will be supported by the EROS system, supplied by Idox. The system will be developed to comply with legislative change, government policy and user group requirements. Significant changes have been implemented recently to support the changes brought by the UK Elections Act.
- 2.10.10 Satellite systems to support primary functions and reporting requirements will continue to be maintained and developed as required.

- 2.10.11 DABVJB will continue to commit resources to the Scottish Assessors Portal project. The portal continues to provide a single point source of information on Assessor and ERO data across Scotland to the public and other stakeholders, as well as providing a facility for the dissemination of information within the Assessors community. Several of the recommendations of, and actions arising from, the Barclay Review will be delivered through the portal. Developments in recent years have added functionality for users to submit returns of information online, along with a larger range of detailed valuations being available to view. The Portal is now 20 years old, and a project has commenced to plan and implement a modern replacement.
- 2.10.12 The form and content of the DABVJB Web Site will be reviewed on an on-going basis. In particular, the web site will continue to be used to publish information as required through our commitment to the Model Publication Scheme.
- 2.10.13 A secure shared directory structure is in place and is being further developed to fully support improved records management as identified in the Records Management Improvement Action Plan. The Board will move these records to a SharePoint online platform over the coming years.

## **2.11 Freedom of Information**

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

## **2.12 Key Partnerships**

- 2.12.1 The support services provided by West Dunbartonshire Council are essential to the operations of DABVJB. A Service Level Agreement governing the provision of these

services was updated in March 2023. The services will continue to be managed by regular contact with relevant persons in each of the supporting resources and the SLA is scheduled to be revisited by February/March 2026.

- 2.12.2 Being the primary recipients of operational outputs (Valuation Rolls, Councils Tax Valuation Lists and Electoral Registers), DABVJB recognises its constituent Councils as key stakeholders, and will consult with them in all areas relating to these matters.
- 2.12.3 The Joint Board will continue to commit resources to the workings of the Scottish Assessors Association (SAA). In this respect, it will participate in Plenary, Committee and Working Group meetings and fully engage in the exchange of information, ideas and knowledge provided by this Association.
- 2.12.4 Through the SAA, DABVJB will maintain liaison with bodies such as the Scottish Government, Scotland Office, Valuation Office Agency (England and Wales), the Land & Property Services Agency (Northern Ireland), Tailte Éireann (the Eire Valuation Service), The Royal Institution of Chartered Surveyors, IRRV, The Scottish Business Ratepayers Group, the Scottish Ratepayers Forum, the Scottish Rating Surveyors Forum, and the Elections Management Board.
- 2.12.5 Joint Board staff will continue to participate in the workings and proceedings of the Association of Electoral Administrators.
- 2.12.6 DABVJB recognises the role of, and support provided by, The Electoral Commission in respect of Electoral Registration matters.
- 2.12.7 The Department of Levelling Up, Housing and Communities (DLUHC) continues to be a significant stakeholder in terms of policy, direction and operations.
- 2.12.8 Staff are recognised both as key assets of the Valuation Joint Board and primary stakeholders, and consultations with staff and their representatives will continue on a regular basis.
- 2.12.9 Relationships with external suppliers of systems and services are subject to contract and/or Service Level Agreement and are managed through liaison with the relevant account manager or similar representative. In particular, Idox who supply the EROS electoral registration system under contract are also seen as development partners through the system development necessary for changing legislative requirements and in providing continuous service improvement.
- 2.12.10 The transfer of powers from Valuation Appeal Panels to the SCTS took place in 2023, and new working relationships, processes and, IT systems continue to be developed with the service.

## **2.13 Records Management**

- 2.13.1 The Public Records (Scotland) Act 2011 requires public bodies to implement proper records management procedures in accordance with the Act. A Records



Management Plan was submitted for approval in September 2015 and was approved, with an Improvement Action Plan in 2016. The actions required to meet the terms of the action plan will continue to be effected and monitored.

2.13.2 The Joint Board will complete Progress Update Reviews (PUR) on its progress in implementing the Improvement Action Plan as appropriate.

## **2.14 Miscellaneous**

2.14.1 The serious and prolonged loss of experienced staff has caused a vacuum of knowledge and experience amongst the valuation teams. With 90% of our valuer posts filled with trainees instead of qualified surveyors, and 50% of our technician posts filled by trainees, the overhead in terms of training and monitoring is a serious and real risk to service delivery. This is detailed in the Board's Risk Register.

2.14.2 The Valuation Joint Board is committed to various initiatives, not covered above but, which have significant implications for Service Planning, priorities and actions. Initiatives such as responding to consultations tend to be of an ad-hoc nature and demand variable commitment.

2.14.3 DABVJB is committed to the maintenance of the Corporate Address Gazetteers of its constituent Councils, and through these initiatives to the 'One Scotland Gazetteer' and use of National Unique Property Reference Numbers. To that end it will provide such assistance, information and data as it reasonably can. It will also continue to develop and utilise such interfaces as are necessary to support its own applications and the maintenance of the constituent authorities CAGs.

2.14.4 The Joint Board's various internal and external communications with stakeholders are identified in a Communications Strategy, which is scheduled for review during 2024.

# Part Three - Key Activities and Outcomes

## Key to Business Objectives

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

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

## 3.1 THE VALUATION ROLL

### 3.1.1 Maintenance of the Valuation Roll

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Record all known development activities, including planning permissions and building control warrants granted, in accordance with the DABVJB Guidance/ Clerical Instructions and within the agreed timescales.	1,4,10,11	Divisional Assessors/ Admin Supervisors	On receipt in accordance with schedules
(b)	Survey of all new, amended or demolished non-domestic properties in accordance with DABVJB Survey Guidance.	1,4,10,11	Divisional Assessors	Continual basis
(c)	Valuation of above in accordance with the SAA approved Practice Notes, and with reference to relevant 'Narratives'	1,4,10,11	Divisional Assessors	Continual basis
(d)	Authorise all value changes as per DABVJB Guidelines	1,4,10,11	Divisional Assessors/ Divisional Valuers	Continual basis
(e)	Amend the Valuation Roll by input to the Assessors 'Progress' computer system.	1,4,10,11	Admin Supervisors	Continual basis
(f)	Check and authorise all such amendments in accordance with DABVJB procedures, making changes or referring back as appropriate.	1,4,10,11	Admin Supervisors	Weekly
(g)	Transfer all running roll changes to relevant billing authorities in accordance with annually agreed schedules.	1,4,10,11	Admin Supervisors	Weekly
(h)	Issue Valuation Notices to all interested parties as required by statute.	1,4,10,11,12,14	Admin Supervisors	Weekly
(i)	Update data at SAA Portal in accordance with agreed schedules	7,9,11,12	Systems Officers	Weekly
(j)	Complete the above in accordance within the annually reviewed targets relating to Key Performance Indicators	11,13	All staff	Continual basis
(k)	Compile and present Running Roll statistics, including time lag statistics, to Management Team in accordance with Reporting Framework	4,11,13	Admin Manager/ Divisional Assessors	Monthly
(l)	Issue Returns of Information requesting information on ownership, tenancy and occupation of the property along with information relating	4,10,12,14	Admin Supervisors	Annually in June/July (when

	to physical alterations and rental details.			considered necessary)
(m)	Answer all ad-hoc enquiries from current, past and potential ratepayers in accordance with DABVJB Working Practices.	4,7,10,12,14	All staff	Continual basis
(n)	Issue rental, and other, Assessor Information Notices in accordance with agreed schedules.	4, 10,13,14	Admin Officers	Various schedules
(o)	Complete year-end procedures for creation of refreshed Valuation Roll in accordance with Year-End Timetable.	1,4	Systems Officer/ Support Analyst	Annually, March/April
(p)	Complete reconciliation of Valuation Roll with billing department records	1,7,11,12,13	Admin Manager	Quarterly
(q)	Produce and circulate revised Valuation Rolls	1,4,7,10,11,12,14	PAO	Annually in May/June
(r)	Ingather all-Scotland connections data for IGTs	1,4,7,11,12,13	Assessor	Annually in April
(s)	Carry out an annual audit of self-catering properties to ensure they are correctly included in Valuation Rolls	1,4,10,11	Divisional Assessors	Annually April to October
(t)	Delete such subjects as do not comply with the new requirement from the Valuation Roll (and enter these in the Council Tax List)	1,4,10,11	Divisional Assessors	Annually October to November
(u)	Review expectations for item (m) in advance of review communications strategy	7,8,9,10,11,12	Depute Assessor	October 2024
(v)	Review application of New and Improved Markers to check these are being applied appropriately and consistently.	1,4,8,10,11,12	Divisional Assessors	October 2024

### 3.1.2 2017 Revaluation Appeals

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Negotiate and settle appeals with ratepayers and their agents, with recourse where necessary, to the Local Taxation Chamber and/or Lands Valuation Appeal Court.	1,4,10,11,12	Divisional Assessors	Continuous (up to Dec 2024)
(c)	Prepare LTC and/or LVAC cases including rental analysis, valuations, photographs, plans and other productions	1,4,10,11,12,14	Divisional Assessors	As required
(d)	Where appropriate, amend the Valuation Roll to reflect appeal settlements or LTC/LVAC decisions in accordance with procedures as	1,4,10,11,12	Divisional Assessors	Continuous

	above.		/Admin Supervisors	
(e)	Check and authorise all such amendments in accordance with DABVJB procedures, making changes or referring back as appropriate.	1,4,10,11,12	Admin Supervisors	Weekly
(f)	Where appropriate, issue Valuation Notices to reflect appeal settlements.	1,4,10,11,12,14	Admin Supervisors	Weekly
(g)	Compile and present Revaluation Appeal statistics to Management Team in accordance with Reporting Framework	11,13	Admin Manager	Monthly
(h)	Compile and present Revaluation Appeal statistics (RVAPP) to Scottish Government in accordance with requirement	7,11,12,13,16	Admin Manager	Quarterly

### 3.1.3 Running Roll Appeals (transferred appeals)

<b>Item</b>	<b>Description</b>	<b>Objective(s)</b>	<b>Ownership</b>	<b>Date/Recurrence</b>
(a)	Receive notification of hearing from LTC and allocate sufficient resource	4,10,11,12	Divisional Assessors	As required
(b)	Manage cited appeals in accordance with Appeal Regulations including exchange of necessary submissions and Notices	4,10,11,12	Divisional Assessors	Per appeal regulations
(c)	Prepare cases including rental/cost analysis, valuations, photographs, plans and other productions	4,10,11,12	Divisional Assessors	As required
(d)	Liaise with Counsel to schedule attendance at, and preparations for hearings as necessary	4,10,12,13	Depute Assessor	As required
(e)	Process any changes arising from appeal settlements or decisions in accordance with processes described above.	4,10,13	Divisional Valuers/ Clerical Supervisors	Ongoing
(f)	Consider First Tier Tribunal (FTT) decisions and make arrangements for any case transcript, stated case, appeal or appeal responses.	4,10,13	Assessor/ Depute Assessor	As required
(g)	Consider any requests for referrals to the Upper Tribunal and arrange for relevant responses	4,10,13	Assessor/ Depute Assessor	As required
(h)	Revise procedures for the transfer of data to, and the receipt of data from the SCTS.	4,7,9,11,13,15	Valuation Working Group	April 2024

### 3.1.4 Upper Tribunal Appeals

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

### 3.1.5 New 2-stage Revaluation Proposals and Appeals

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Receive Revaluation Proposals via SAA Portal, email, or letter	1,4,10,11,12	Admin Supervisors	April to July 2026
(c)	Add Proposals to Case Management System	1,4,10,11,12,14	Admin Supervisors	April to July 2026
(d)	Consider validity and completeness of Proposals	1,4,10,11,12	Valuation Teams	April to July 2026
(e)	Record the 'just' of the proposal, including whether the challenge is against a local/national rate, or practice note.	1,4,10,11,12	Valuation Teams	April to July 2026
(f)	Check and acknowledge receipt of Proposals	1,4,10,11,12,14	Divisional Assessors	April to July 2026
(g)	Consider contents of Proposals, and make contact with Proposers/Agents and attempt to resolve the Proposal.	11,13	Valuation Teams	August to December 2026
(h)	Create a schedule of PDDs and allocate all Proposals to a PDD, taking account of National PDD schedules.	7,11,12,13,16	Divisional Assessors	June 2024 <b>and</b> January 2027
(i)	Issue Notice of PDD date	4,12,13	Divisional Assessors	Up to June 2025 <b>and</b> January to December 2027
(j)	Issue Written Statement in response to Proposal	4,12,13	Valuation Teams	Up to August 2025 <b>and</b> February to October 2027
(k)	Consider responses to Written Statements	4,12,13	Valuation Teams	Up to September 2025 <b>and</b> March to November 2027
(l)	Issue Proposal Decision Notices	4,12,13	Valuation Teams	Up to September 2025

				<b>and</b> March to December 2027
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### 3.1.6 Running Roll Proposals

<b>Item</b>	<b>Description</b>	<b>Objective(s)</b>	<b>Ownership</b>	<b>Date/Recurrence</b>
(a)	Receive Running Roll, MCC, Error and New Interest Proposals via SAA Portal, email, or letter	1,4,10,11,12	Admin Supervisors	Continuous
(c)	Add Proposals to Case Management System	1,4,10,11,12,14	Admin Supervisors	Continuous
(d)	Consider validity and completeness of Proposals	1,4,10,11,12	Valuation Teams	Continuous to July 2026
(e)	Record the 'just' of the proposal, including whether the challenge is against a local/national rate, or practice note.	1,4,10,11,12	Valuation Teams	Continuous
(f)	Check and acknowledge receipt of Proposals	1,4,10,11,12,14	Divisional Assessors	Continuous
(g)	Consider contents of Proposals, and make contact with Proposers/Agents and attempt to resolve the Proposal.	11,13	Valuation Teams	Continuous
(h)	Allocate Proposals to a PDD, taking account of National PDD schedules.	7,11,12,13,16	Divisional Assessors	Continuous
(i)	Issue Notice of PDD date	4,12,13	Divisional Assessors	Continuous
(j)	Issue Written Statement in response to Proposal	4,12,13	Valuation Teams	Continuous
(k)	Consider responses to Written Statements	4,12,13	Valuation Teams	Continuous
(l)	Issue Proposal Decision Notices	4,12,13	Valuation Teams	Continuous

### 3.1.7 Appeals (to the LTC) against Proposal Decision Notices

<b>Item</b>	<b>Description</b>	<b>Objective(s)</b>	<b>Ownership</b>	<b>Date/Recurrence</b>
(a)	Receive notification of hearing from LTC and allocate sufficient	4,10,11,12	Divisional	As required



	resource		Assessors	
(b)	Manage cited appeals in accordance with Appeal Regulations including exchange of necessary submissions and Notices	4,10,11,12	Divisional Assessors	Per appeal regulations
(c)	Prepare cases including rental/cost analysis, valuations, photographs, plans and other productions	4,10,11,12	Divisional Assessors	As required
(d)	Liaise with Counsel to schedule attendance at, and preparations for hearings as necessary	4,10,12,13	Depute Assessor	As required
(e)	Process any changes arising from appeal settlements or decisions in accordance with processes described above.	4,10,13	Divisional Valuers/ Clerical Supervisors	Ongoing
(f)	Consider First Tier Tribunal (FTT) decisions and make arrangements for any case transcript, stated case, appeal or appeal responses.	4,10,13	Assessor/ Depute Assessor	As required
(g)	Consider any requests for referrals to the Upper Tribunal and arrange for relevant responses	4,10,13	Assessor/ Depute Assessor	As required

### 3.1.8 Revaluation 2023 – To include Gas Utilities

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Issue rental, and other, Assessor Information Notices	1,4,7,10,11,12,13,14	Admin Supervisors	From October 2024 and as required
(b)	Manage returns of above in accordance with the DABVJB procedures, guidance and instructions. (See also 3.1.7 below)	1,4,7,10,11,12,13,14	Admin Supervisors	On return
(c)	Analyse rentals of 'bulk class' subjects as agreed within established Working Groups and in accordance with SAA rental analysis guidance. Facilitate same, using Information Technology.	1,4,10,11,12,13	Divisional Assessors	To November 2025
(d)	Analyse local land sale information for use in contractor's valuations.	1,4,10,11,12,13	Divisional Assessors	April to July 2025
(e)	Draft Narratives and rates to be applied in valuations, where appropriate.	1,4,10,11,12,13,14	Divisional Assessors	To November 2025
(f)	Approve Narratives and rates to be applied in valuations, where appropriate		Assessor/Depute	To November 2025

(g)	Provide information as required to SAA Practice Note authors, working groups and Category Committees.	1,4,10,11,12,13	Divisional Assessors	To November 2025
(h)	Draft and present SAA Practice Notes for approval by Committees	1,4,10,11,12,13	SAA members	To November 2025
(i)	Make comment on and provide input to draft/proposed Practice Notes.	1,4,10,11,12,13,14	Divisional Assessors	To November 2025
(j)	Adopt and issue amended practice notes for use within DABVJB (Make available through SAA on Web Portal)	1,4,7,10,11,12,13,14	Divisional Assessors	To November 2025
(k)	Value subjects for Revaluation purposes in accordance with local schemes of valuation, SAA Practice Notes and DAB targets for completion.	1,10,11,12,13	Divisional Assessors	April 2025 to November 2025
(l)	Authorise proposed Rateable Values (RVs)	1,10,11,12,13	Divisional Assessors	To November 2025
(m)	Input proposed RVs to Assessor's 'Progress' Valuation system	1,10,11,12,13	Admin Supervisors	To November 2025
(n)	Check and authorise all such amendments in accordance with DABVJB procedures, making changes or referring back as appropriate.	1,4,10,11, 12, 13	Admin Supervisors	Weekly
(o)	Export proposed RVs (including valuation data where appropriate) to Assessors portal	1,4,10,11	Systems Officer	To be confirmed
(p)	Transfer all changes to relevant billing authorities.	1,4,10,11	Admin Supervisors	15 March 2026 or by agreement
(q)	Issue Draft and Final Valuation Notices to all interested parties as required by statute.	1,4,10,11,12,14	Admin Supervisors	30 November 2025 and March 2026
(r)	Prepare and circulate Revaluation Rolls as required	1,4,10,11,12,13,14	Admin Supervisors	April 2026
(s)	Receive, process and dispose of Revaluation 2026 proposals as per 3.1.5 above	1,4,10,11,12,13,14	Various	April 2026 and thereafter
(t)	Review use of Progress and other valuation systems	1,4,7,8,9,11,13	Valuation Working Group	Ongoing
(u)	Increase number of Valuation types available for display at SA Portal	1,7,8,9,10,11,12,13	Valuation Working Group	January 2025

(v)	Draft a Detailed Revaluation 2026 Project Plan	1,4,10,11,12,13,14	Depute Assessor	July 2024
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### 3.1.9 AINs and Civil Penalty Notices

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Issue rental, and other, Assessor Information Notices as required	1,4,7,10,11,12,13,14	Admin Supervisors	As required
(b)	Manage returns of above in accordance with the DABVJB procedures/clerical Instructions.	1,4,7,10,11,12,13,14	Admin Supervisors	On return
(c)	Consider non-returns for issue of Civil Penalty Notices and issue as appropriate	1,4,9,10,12,13	Assessor/Divisional Assessors	As required
(d)	Receive and record appeals submitted against imposition of Civil Penalty Notices	1,4,9,10,12,13	Divisional Assessors	As required
(e)	Consider remission of penalties and advise appellants where relevant	1,4,9,10,12,13	Assessor/Divisional Assessors	As required
(f)	Prepare and present LTC cases as required where CPN is appealed	1,4,9,10,12,13	Divisional Assessors	As required
(h)	Effect any decision made by LTC	1,4	Divisional Assessors	As required
(i)	Refine processes for the issuing of Civil Penalties, and the record keeping of those issued and paid.	1,4,9,10,12,13,15	PAO/Divisional Assessors	April 2024
(j)	Amend current AIN system to track the whole AIN/CPN/Appeal process	1,4,9,10,12,13,15	Valuation Working Group	April 2024

### 3.1.10 Replacement Assessors Core Valuation and Case Management System

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Agree specification of requirements.		Assessor/Depute	April 2024
(b)	Publish open tender to invite bids.		WDC Procurement	May 2024

(c)	Evaluation tenders.		Assessor/Depute/ WDC Procurement	June 2024
(d)	Report result of procurement exercise to Joint Board.		Assessor	June 2024
(e)	Conclude contracts in consultation with WDC Procurement and Legal Teams.		Assessor/WDC	July 2024
(f)	Liaise with supplier to install system and create data migration scripts to be used for (g).		Assessor/Depute/ Systems Officer/Systems Programmer	August 2024 to March 2025
(g)	Test all aspects of system and integrity of data before using same scripts to import live data.		Systems Officer/Systems Programmer/Valu ation Teams	February to March 2025
(h)	Provide staff training on use and functionality of new system.		Provider/Valuatio n Working Group	February to March 2025
(i)	Update instructions and procedures as necessary to reflect any changes to processes.		Valuation Working Group	February to March 2025
(j)	Continue to spec and develop in house systems in preparation for 2026 Reval as a contingency.		Valuation Working Group	Up to April 2026

### 3.1.11 Gas Utility Valuations

The Revaluation process for these subjects follows similar procedures to 3.1.8 above, with an added emphasis on liaison with the VOA.

### 3.1.12 Annual Audit of self-catering properties

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review (by mail-out) all Self-Catering Units within the Valuation Roll against new qualifying criteria	4,7,9,10,13	Divisional Assessors	April to July annually
(b)	Delete non-qualifying subjects from valuation roll and enter into	4,7,9,10,13	Divisional	August annually

	Council Tax Valuation List		Assessors	
(c)	Apply new criteria to consideration of all new entries	4,7,9,10,13	Divisional Assessors	Continuous
(d)	Keep record of resource required each year for collation by SAA	4,7,9,10,13	Divisional Assessors	Continuous

### 3.1.13 Transfer of VAC to SCTS

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	On receipt of reconciliation list from SCTS, reconcile against Assessors records.	4,7,9,10,13,15	Divisional Assessors	On receipt

## 3.2 The Council Tax Valuation List

### 3.2.1 Maintenance of the Council Tax Lists

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Record all known development activities, including planning permissions and building control warrants granted, in accordance with DABVJB Guidance/Clerical Instructions and within the agreed timescales.	2,5,10,11	Divisional Assessors/ Admin Supervisors	On receipt in accordance with schedules
(b)	Survey of all new or demolished domestic properties in accordance with DABVJB Survey Guidance.	2,5,10,11	Divisional Assessors	Continuous
(c)	Valuation and banding of above in accordance with the statutory valuation assumptions and DABVJB procedures.	2,5,10,11	Divisional Assessors	Continuous
(d)	Amend the Valuation List by input to the Assessors 'Live' computer system.	2,5,10,11	Divisional Assessors	Continuous

(e)	Check and authorise all such amendments in accordance with DABVJB procedures, making changes or referring back as appropriate.	2,5,10,11	Admin Supervisors	Weekly
(f)	Transfer all changes to relevant billing authorities in accordance with annually agreed schedules.	2,5,7,10,11	Admin Supervisors	Weekly
(g)	Issue Banding Notices to all interested parties as required by statute.	2,5,10,11,12,14	Admin Supervisors	Weekly
(h)	Complete the above in accordance within the annually reviewed targets relating to Key Performance Indicators.	11	All staff	Continuous
(i)	Compile and present Council Tax change statistics to Management Team in accordance with Reporting Framework	11	Admin Manager	Monthly
(j)	Update data at SAA Portal in accordance with agreed schedules	5,7,9,10,11,12,14	Systems Officers	Weekly
(k)	Answer all ad-hoc enquiries from current, past and potential council taxpayers in accordance with the DABVJB Working Practices.	5,7,10,12,14	All staff	Continuous
(l)	Complete year-end procedures for creation of refreshed Council Tax Lists in accordance with annually prepared Year-End Timetables	5,7,10,11,	Systems Officer/ Support Analyst	Annually, March/April
(m)	Complete reconciliation of Council Tax Lists with billing department records	1,7,11,12,13	PAO	Quarterly
(n)	Produce and circulate revised Council Tax Lists	1,4,7,10,11,12,14	PAO	Annually in May/June
(u)	Review expectations for item (k) in advance of review communications strategy	7,8,9,10,11,12	Depute Assessor	October 2024

### 3.2.2 Amendments to Bands following Alteration and Subsequent Sale

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Receive and record all the sales of all domestic properties in Dunbartonshire, Argyll and Bute (Including such sections of Glasgow and Stirlingshire Registers as are required) and check for matches with development records.	2,5,10,11,12	Admin Supervisors	On receipt of notification
(b)	Where appropriate, survey amended properties.	2,5,10,11,12	Divisional Assessors	Ongoing

(c)	Value and band the above in accordance with the statutory valuation assumptions and DABVJB procedures.	2,5,10,11,12	Divisional Assessors	Ongoing
(d)	Amend the Valuation List by input to the Assessors 'Live' computer system.	2,5,10,11,12	Divisional Assessors	Ongoing
(e)	Check and authorise all such amendments in accordance with DABVJB procedures, making changes or referring back as appropriate.	2,5,10,11,12	Admin Supervisors	Weekly
(f)	Transfer all changes to relevant billing authorities in accordance with annually agreed schedules.	2,5,7,10,11,12	Admin Supervisors	Weekly
(g)	Issue Banding Notices and covering letters to all interested parties as required by statute.	2,5,10,11,12,14	Admin Supervisors	Weekly
(h)	Clear backlog of cases identified in 2023/24.	2,5,7,10,11,12,13	Divisional Assessors	To June 2024
(i)	Minutes of monthly team meetings will record position to allow management oversight of outstanding workloads	2,5,7,10,11,12,13	Divisional Assessors	Monthly

### 3.2.3 Proposals against entries in the Council Tax List

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Record proposals received in respect of entries in the Council Tax List, including those received via the SAA web portal	5,10,11,12	Admin Supervisors Divisional Assessors	On receipt Ongoing
(b)	Consider validity of proposal, which will determine route the proposal takes.	5,7,8,10,12	Divisional Assessors	Continuous
(c)	Issue Invalid Decision Notice to Proposals not validly made within 6 weeks or receipt.	5,7,8,10,12	Divisional Assessors	Continuous
(d)	Issue Full Decision Notice to Proposals validly made within 6 months or receipt.	5,7,8,10,12	Divisional Assessors	Continuous
(e)	Where appropriate, amend the Valuation List to reflect proposal decision in accordance with procedures as above.	5,10,11,12	Divisional Assessors	Ongoing
(f)	Where appropriate, issue Banding Notices to reflect settlement of	5,10,11,12,14	Admin	Weekly

	proposals.		Supervisors	
(g)	All of the above to be completed in accordance with the DABVJB procedures as detailed in the Council Tax Guide.	5,11	All staff	Continuous
(h)	Compile and present Council Tax Proposals and Appeal statistics to Management Team in accordance with Reporting Framework	2,5,11	Admin Manager	Monthly

### 3.2.4 Appeals against Proposal Decision Notices

<b>Item</b>	<b>Description</b>	<b>Objective(s)</b>	<b>Ownership</b>	<b>Date/Recurrence</b>
(a)	Record appeals received from LTC and log on system.	5,10,11,12	Admin Supervisors Divisional Assessors	On receipt Ongoing
(b)	Prepare cases including sales analysis, valuations, photographs, plans and other productions, including written submissions where appropriate.	5,10,11,12	Divisional Assessors	As required
(c)	Present cases at hearing, or by written representations as required by the Tribunal.	5,10,11,12	Divisional Assessors	As required
(d)	Where appropriate, issue Banding Notices to reflect decision of Tribunal.	5,10,11,12,14	Admin Supervisors	Weekly
(e)	Ensure decisions of interest are circulated around valuation staff for training purposes, and SAA for knowledge.	8	Divisional Assessors/Deput e Assessor	As required
(e)	All of the above to be completed in accordance with the DABVJB procedures	5,11	All staff	Continuous
(i)	Compile and present Council Tax Proposals and Appeal statistics to Management Team in accordance with Reporting Framework	2,5,11	Admin Manager	Monthly



### 3.2.4 Council Tax Revaluation

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Survey current altered domestic properties, including any backlogs.	1,10,11	Divisional Assessors	Where resources permit.
(b)	Amend valuations and, where appropriate, create 'potential' bands for amended subjects within the Assessor's 'Live' system.	1,5,10,11,13	Divisional Assessors	Where resources permit.
(c)	Integrate this process into regular recurring maintenance cycles.	1,5,10,11,13	Divisional Assessors	Where resources permit.
(d)	Continue to liaise with partners through the SAA to investigate solutions to deliver bulk appraisal	2,5,9,11,12,13	Assessor	Ongoing

## 3.3 Electoral Registration

### 3.3.1 Annual Register of Electors

For the purposes of this Service Plan it has been assumed that the publication of new registers will be 'by 1<sup>st</sup> December' based on an annual canvass which extends from July– November.

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review canvass procedures, data match processes, door-to-door canvass, and telephone/Internet/SMS facility and create new canvass plan	3,7,9,10,11,12,13	ERO/PAO	April - July
(b)	Consider 1 year extension of existing contract for printing and mailing canvass forms.	3,9,10,11,12,13,14	ERO/PAO	Early 2025 And Early 2026
(c)	Invite tenders for printing and issuing canvass forms.	3,9,10,11,12,13,14	ERO/PAO/WDC Procurement Team	Late 2026/Early 2027 (Assumes above extensions are exercised)

(d)	Consider tenders and award contract for above.	3,9,10,11,12,13,14	ERO/PAO	April 2027
(e)	Confirm the facilities and requirements of the electronic canvass provider	3,9,10,11,12,13,14	PAO	Annually in April
(f)	Obtain potential 'attainer' and young voter information from education authorities and populate EROS as appropriate	3,6,9,10,11,12,13,14	Admin Supervisors	Quarterly
(c)	Ensure receipt of Local Data to be used for local data matching	3,6,7,9,10,11,13	Admin Supervisors	Annually in May
(g)	Clear down ITR 'chase completed' potential electors	3,6,9,11,13	Admin Manager	Annually in June
(h)	Set recent additions threshold to 90 days and effect any other advance settings in EROS as are required.	3,6,9,11,13	PAO/Admin Manager	Annually in June
(i)	Prepare and upload file of properties to be subject to national data matching by agreement with CO	3,6,7,9,11,13	PAO/Admin Manager	Annually in July
(j)	Receive match report and upload to EROS	3,6,9,11,13	Admin Manager	Annually in July
(k)	Complete Local Data Matching, including empty property data, against red matches	3,6,8,9,11,13	Admin Supervisors	Annually in July
(l)	Use red matches as second piece of evidence to remove electors where 1 piece of evidence is already held	3,6,8,9,11,13	Admin Supervisors	Annually in July
(m)	Prepare and upload files required for creation of relevant 'canvass forms' as agreed with Print & Mail suppliers	3,6,7,9	Admin Manager	Annually in July
(n)	Issue route 1 and route 2 forms and, where appropriate, reminders to all households in accordance with canvass plan. Make relevant enquiries at Route 3 properties.	3,9,10,11,12,13,14	PAO/Admin Manager /Admin Supervisors	August–October
(o)	Check all initial (route 2) non-returns to Council Tax and other data sources and discount empty properties from further enquiry	3,9,10,11,13	Admin Supervisors	Prior to door-to-door canvass
(p)	Recruit door-to-door canvassers and order resources	3,8,9,10,13	PAO	July
(q)	Revise canvasser guidance materials and training	3,6,7,8,9,10,11,13,14	Admin Manager	July
(r)	Train door-to-door canvassers, and provide resources	3,8,10,11,13	Admin Manager /Admin Supervisors	Annually, August
(s)	Complete door-to-door canvass in accordance with canvass plan.	3,7,9,10,11,13	PAO/Admin Manager /Admin	Annually, September –

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

### 3.3.2 Maintenance of Register of Electors

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Interrogate various data sources including Council Tax systems, Housing records etc, to identify potential change	6, 7,10,11,12,13,14	Admin Supervisors	As required
(b)	Issue ITRs and, where appropriate, discretionary HEFs, 'Application to Vote by Post' and 'Review' forms/letters timeously to all parties requesting such, and as required from checks of change information received from council and other sources.	6, 7,10,11,12,13,14	Admin Supervisors	As required
(c)	Issue Reminders to non-responses from the above	6, 7,10,11,12,13,14	Admin Supervisors	As required
(d)	Arrange for door-to-door canvass for non-responses to (c) above	6, 7,10,11,12,13,14	Admin Supervisors	Normally in February/March
(e)	Record returns of these and receive applications via Government Digital Service	6, 7,10,11,12,13	Admin Supervisors	As required/daily
(f)	Maintain a list of Applications.	6, 10,12,13	Admin Supervisors	As required
(g)	With reference to the Integrity Checking staff guidance notes, process 'determined' changes via EROS system as above.	6,10,12	Admin Supervisors	Monthly, Jan – November. As per timetable
(h)	Issue, receive returns and process all Absent Voter Forms	6,7,10,12,14	Admin Supervisors	As required
(i)	Timeous production of monthly 'Lists of Alterations' and 'Notices of Alteration' to the Register of Electors.	6,10,11,12,14	Admin Supervisors	Monthly, Jan – Nov As per timetable
(j)	Republish the Open Register.	6,10,11,12,14	Admin Supervisors	Monthly, as per timetable
(k)	Timeous supply of changes to appropriate persons and bodies in format of choice.	7,9,10,11,12,14	Admin Supervisors	Monthly, Jan – Nov. As per timetable
(l)	Compile and present monthly update statistics to Management Team in accordance with Reporting Framework	11,13	Admin Manager	Monthly
(m)	Answer all ad-hoc enquiries for supply of Electoral Registers	7,9,10,11,12,14	Admin	As requested

			Supervisors	
(n)	Answer all ad-hoc queries in line with DABVJB working practices	7,9,10,11,12,14	All relevant staff	Continuous
(o)	Triennial enquiry to proxy voters in line with statutory regulations	6,10,11,12,13	Admin Supervisors	Annually, Jan-Feb
(p)	Liaise with Nursing Homes etc re applications to register and for absent votes.	6,7,10,11,12,13	Admin Supervisors	Regularly
(q)	Issue and process Absent Voter forms, including signature waiver requests, in accordance with staff guidance and above timetables.	3,6,7,9,10,11,12	Admin Supervisors	Ongoing
(r)	Review Participation Strategy/Activities	3,6,7,10,11,12,13,14	PAO	Annually prior to canvass
(s)	Issue such forms, take part in such initiatives etc as are included in annual Participation Strategy.	3,6,7,9,10,11,12	All staff	As required
(t)	Receive and process applications for anonymous registrations in accordance with staff guidance notes.	3,6,7,9,10,11,12	Admin Supervisors	Continuous

### 3.3.3 Elections/Electoral Events

For each Election, individual timetables will be agreed with ROs and other interested parties. Regard will be had to formal Directions and recommendations from Electoral Management Board and the Electoral Commission.

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	In the event of an election, elections or referenda, produce an Election Register or 'Polling List' and special lists of electors such as Absent Voters (Postal and Proxy Voter) lists, to include Personal identifiers, and issue letters in accordance with statute and by agreement with Returning Officers.	3,7,9,10,11,12	ERO/PAO/Admin Manager	As per election timetable
(a1)	Finalise UKPGE Plan and Risk Management	6,9,11,12,13	Assessor/PAO	ASAP
(b)	Liaise with Returning Officers regarding Polling Places/Schemes and apply changes to EROS system where appropriate	7,9,11,12,	PAO/Admin Manager/Supervisors	As required
(c)	Provision of data to allow the printing of Poll Cards etc, including testing of procedures and data exports.	3,7,9,10,11,12	PAO/Admin Manager /Admin	As per election timetable

			Supervisors	
(d)	Provide split/polling station registers suitably marked with Absent Voters to relevant Returning Officers.	3,7,9,10,11,12	PAO/Admin Manager /Admin Supervisors	As per election timetable
(e)	Supply of election register and absent voters' lists to candidates and election agents in line with the statutory regulations, and to maintain a record of same.	3,7,9,10,11,12	Admin Supervisors	As per election timetable
(f)	Check quality of Signature and Date of Birth data for Absent Voters in advance of electoral event.	3,7,9,10,11,12	Admin Supervisors	As per election timetable
(g)	Provide advice service to Returning Officers staff on day of poll.	7,10,12,13,14	PAO/Admin Manager /Admin Supervisors	Day of Poll
(h)	Process emergency proxy applications and correct clerical errors and advise ROs by agreed mechanism	7,10,12,13,14	PAO/Admin Manager /Admin Supervisors	Day of Poll
(i)	Facilitate electronic access to Personal Identifier data for integrity checking of Absent Votes	3,6,7,9,10,11,12,13	ERO/PAO	As per election timetable
(j)	Provide back-up to provision of Personal Identifier data	3,6,7,9,10,11,12,13	ERO/PAO	As per election timetable
(k)	Receive report of Absent Votes which failed due to PI inconsistencies from ROs	6,7,9,10,12,13,14	Admin Supervisors	ASAP following electoral event
(l)	Issue relevant letters and/or forms to 'failed' Absent Voters	6,7,9,10,12,13,14	Admin Supervisors	By agreement following electoral events
(m)	Receive returns from (k) above and process as per normal procedures.	6,7,9,10,12,13,14	Admin Supervisors	ASAP following electoral event
(n)	Ensure that Caveats are renewed	3,6,13	ERO	March annually
(o)	Check addresses to ensure all relevant addresses are included in National Park election register	3,6,7,8,9,10,11,12,13	ERO/PAO	As required
(p)	Liaise with RO for national Park in Stirling Council re provision of registers for National Park election	3,6,7,8,9,10,11,12,13	ERO/PAO	As per election timetable.

### 3.3.4/3.3.5/3.3.6/3.3.7 Absent Voters – Collection/Refresh of Personal Identifiers

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Issue and receive Postal and Proxy voting applications and check for completeness in accordance with VJB guidance notes and integrity checking procedures.	6,7,9,10,11,12,13,14	Admin Supervisors	Ongoing
(b)	Batch, scan, process and verify properly completed returned forms	6,7,9,10,11,12,13,14	Admin Supervisors	Ongoing
(c)	Escalate queries and signature waiver applications in accordance with VJB guidance notes	6,7,9,10,11,12,13,14	Admin Supervisors	Ongoing
(d)	Confirm acceptability of signature waiver applications by such means as are necessary and process	6,7,9,10,11,12,13,14	PAO/Admin Man/ Admin Supervisors	Ongoing
(e)	Re-issue forms or make enquiries for incomplete applications	6,7,9,10,11,12,13,14	Admin Supervisors	Ongoing
(f)	Issue confirmations and/or rejection letters as required	6,7,9,10,11,12,13,14	Admin Supervisors	Ongoing
(g)	5-yearly refresh of personal identifiers as required by statute (for devolved elections)	6,7,9,10,11,12,13,14	Admin Supervisors	Annually in January
(h)	Provide Electoral Commission with Absent Voter Statistics	7,9,10,11,12,13	Admin Manager	Annually
(i)	Refresh 'failed' AV Personal identifiers as per 3.3.3 above	6,10,12,13,14	Admin Supervisors	As above
(j)	Process online applications for Absent Votes (UK Registers only)	3,6,7,8,9,10,11,12,13	ERO/PAO	Ongoing
(k)	Write out to UK postal voters to invite to renew postal vote	3,6,7,8,9,10,11,12,13	PAO	By January 2026, and ongoing thereafter.

### 3.3.8 Boundary Changes

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Provide assistance and advice to Boundary Commission and constituent authorities to inform the re-drafting and legislative processes.	6,7,9,10,12,13	PAO/ Admin Manager	As required
(b)	Adjustments to Register to accord with new ward or constituency boundaries as required by any boundary review or voting system.	3,6,7,9,11,13	PAO/ Admin Manager	
(c)	Assisting Returning Officers by allocating streets to Polling Districts to be used in the event of an election	3,6,7,9,10,11	PAO/ Admin Manager	As required
(d)	Implement changes arising from Scottish Parliamentary Constituency Review.	6,7,9,10,12,13	PAO/ Admin Manager	

### 3.3.9 Implementation of Voter ID process

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Ensure resources are in place to deal with expected workload.	3,6,7,8,9,10,11,12,13	ERO	April 2024
(b)	Proactively monitor application levels on a regular basis, and a daily basis once an election is called	3,6,7,9,10,11,12,13	PAO	As required
(c)	Have contingency plans in place to deal with any surge in applications.	3,6,7,9,10,11,12,13	PAO/ERO	Ongoing

### 3.3.10 Registration of Overseas Voters

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Put in place procedures for register checking (archived registers) which are only available through archivists or libraries	3,6,7,8,9,10,11,12,13	PAO	April 2024
(b)	Arrange visits as necessary, scaling up visits as necessary closer to UKPGE to ensure applications are processed as quickly as possible.	3,6,7,9,10,11,12,13	PAO	As required



## 3.4 Corporate Governance

### 3.4.1 The Joint Board

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Councils to nominate representatives to the Valuation Joint Board	7,9,10,12,13	Constituent Councils	By June 2027
(b)	New Valuation Joint Board to meet and appoint Convenor and Vice Convenor	7,9,10,12,13	Joint Board/Clerk	June 2027
(c)	Valuation Joint Board to consider meeting cycles and Committee memberships	7,9,10,12,13	Joint Board/Clerk	June 2027
(d)	Assessor to provide an 'Introduction to the duties and functions of the VJB' presentation.	7,9,10,12,13,14	Assessor	On appointment of new Board
(e)	Members to be advised of duty to act in accordance with Code of Conduct for Councillors	10,12	Constituent Councils/ Assessor	May/June 2027

### 3.4.2 Valuation Joint Board Meetings

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

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

### 3.4.3 Probity and Propriety

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Liaise with Treasurer to the Valuation Joint Board to review Financial Regulations and present to Board for approval (Most recently revised in 2022)	7,12	Assessor	Next due March 2025 or as required
(b)	Liaise with Clerk to the Valuation Joint Board to review Standing Orders and present to Board for approval (Most recently revised in June 2021) Specifically, review for any requirement to accommodate remote/virtual meetings	7,12	Assessor Assessor/Clerk	Next due September 2024 or as required
(c)	Liaise with Clerk to the Valuation Joint Board review Schemes of Delegation and present to Board for approval (Most recently revised in June 2023)	7,12	Assessor	March 2026 or as required
(d)	Review Codes of Conduct for officers of the Valuation Joint Board. (Last amended March 2022)	7,12,14	Assessor	March 2025
(e)	Prepare and review internal procedural guides to ensure adherence to Schemes of Delegation, Financial Regulations, Standing Orders and Codes of Conduct	7,12,14	Assessor	Following approval of above and as required
(f)	Check RICS membership of professional staff	7,10,12	Depute	Annually in May

### 3.4.4 Service Plans

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Prepare and Review 3-year strategic Service Plan (Current Plan 2024-27)	1- 6,7,9,11,12,13,14	Assessor	Update annually in March/April

				with full review in April 2027.
(b)	Prepare and Review Annual Service Plan/Calendar	1-6,7,9,11,12,13,14	Assessor	Revise for April, annually
(c)	Seek Joint Board approval of Service Plans	1-6,7,9,11,12,13,14	Assessor	Annually in June
(d)	Add Service Plan Actions to MT Actions List	1-6,7,9,11,12,13,14	Business Support Team	Annually in April
(d)	Review progress against Annual Service Calendar and MT Actions	1-6,7,9,11,12,13,14	Management Team	At each regular meeting

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

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review Corporate Governance Statement	12	Assessor	September annually
(b)	Review Counter Fraud and Corruption Policy (July 2021)	12	Assessor	July 2024 and 3-yearly
(c)	Review Business Irregularities Procedures (July 2021)	12	Assessor	July 2024 and 3-yearly
(d)	Review and adapt West Dunbartonshire Policies to meet DABVJB requirements	7,8,12,14	Depute Assessor	As received/required
(e)	Implement and review DABVJB Policies and Procedures to meet changes in legislation and good working practices	7,8,9,12,13,14	Management Team	As required
(f)	Carry out Code of Corporate Governance self-assessment, identify actions and implement these.	7,8,9,12,13,14	Management Team	Self-assessment annually in autumn
(g)	Complete actions arising from annual Code of Corporate Governance self-assessment action plan	7,8,9,12,13,14	Management Team	Various schedules – see Action Plan

### 3.4.7 Strategic Management

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

### 3.4.8 Performance Management, Planning & Reporting

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

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

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

### 3.4.9 Internal Working Groups

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Meet to ensure compliance with Health and Safety law and the DABVJB Health and Safety Policy	7,8,9,,11,13	Health and Safety Committee	Quarterly or as required
(b)	Report all Health and Safety matters to Management Team	7,12,13	Health and Safety Committee	Quarterly
(c)	Communicate all Health and Safety issues and actions to staff	13,14	Health and Safety Committee	As required
(d)	Develop, implement and review all processes and procedures in	1,2,4,5,7,8,9,10,1	Valuation	As required

	relation to Council Tax and Non-Domestic Rating Valuation	1, 12,13	Working Group	
(e)	Develop, implement and review all processes and procedures in relation to Electoral Registration and clerical/administrative support of the valuation functions	1-6,7,8,9,10,11,12,13	Administration Working Group	Bi-monthly or as required
(f)	Develop and review Progress and EROS systems and related procedures	1-6,7,8,9,10,11,12,13	Valuation /Admin Working Groups	As above
(g)	Maintain and develop ICT systems in line with VJB ICT Strategy	1-6,7,8,9,10,11,12,13	IT Team	Bi-monthly or as required
(h)	Review memberships of working groups	1-6,7,8,11,13	Management Team	As required

### 3.4.10 Personnel etc Policies and Procedures

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

### 3.4.11 Internal and External Audit

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

### 3.4.12 Risk Management

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review Risk Management Strategy (Current version 2021) and Procedures	1-6,9,11,12,13	Management Team	September 2024 and 3-yearly
(b)	Review Board and Operational Risk Registers in accordance with the methodology contained in Strategy	1-6,9,11,12,13	Assessor	Annually in February
(c)	Implement/Amend Risk Action Plan	1-6,9,11,12,13	Assessor	Annually in February
(d)	Monitor progress against Action Plan	11,13	Management Team	6-8 weekly
(e)	Review Business Continuity/Disaster Recovery Plan Last updated 2023	1-6,12,13	Depute Assessor	Annually October
(f)	Liaise with WDC Legal advisors to review all insurances.	1-6,8,11,13	Assessor/ Depute Assessor	Annually in June

(g)	Review Electoral Risk Registers/Action Plans for canvass, rolling registration and elections	3,6,11,12,13	PAO/ERO	Annually
(h)	Review ICT systems Risk Registers/Action Plans	1-6,11,12,13	Depute Assessor	Annually

## 3.5 Accountability

### 3.5.1 Annual Accounts

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



	approve the audited financial statements before their final certification and submission to the Accounts Commission		Treasurer	normally September
(l)	Submission of Annual Report and Accounts to Audit Commission	7,9,10,12,14	Assessor and ERO	Annually, September
(m)	Final Public Inspection (including appropriate advertisement)	12	Treasurer/ WDC Finance	Annually

\* **Note:** The precise timetables for these are in accordance with the West Dunbartonshire Council 'Closure of Accounts Year End Procedures and Timetables' guidance notes, and will vary from year to year.

### 3.5.2 External Audit

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

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

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

### 3.5.5 Performance Management, Monitoring and Reporting

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review suite of performance reports contained in existing Reporting Framework	1-6,7,9,11,13	Assessor/ Management Team	Continually
(b)	Collate established suite of Key Performance Indicators for valuation functions	7,11	Depute Assessor	Annually, April
(c)	Report above KPIs to Scottish Government (via Scottish Assessors Association)	7,11,12	Depute Assessor	Annually, normally May
(d)	Produce and publish Public Performance Reports	7,11,12	Depute Assessor	Annually in May
(e)	Collate and submit relevant suite of statistics for inclusion in SAA Annual Report		Depute Assessor	Annually in May
(f)	Produce and return CIPFA Rating Review Budget figures to West Dunbartonshire Council	7	Divisional Assessors	Annually in April
(g)	Produce and report annual change in Appeal Statistics (RVAPP) to Scottish Government	7,11,12	Admin Manager	Quarterly
(h)	Collate and submit Electoral Registration statistics (Form RPF 29) to National Records of Scotland	7,11,12	Admin Manager	Annually, December (or on publication of Register)
(i)	Produce and return COSLA Joint Staffing Watch Survey	7,8,11,12	Admin Manager	Quarterly: April, July, October and January
(j)	Collate and submit suite of KPIs and in-house performance statistics to Management Team	11,12,13	As per Reporting Framework	Monthly
(k)	Ad hoc reports	7,11,12,13	Various	As requested.
(l)	Prepare Management commentary/Annual Report for publication and presentation to Joint Board	7,11,12,14	Assessor	Annually in May
(m)	Report progress against Collated Audit Action Plan to Management Team	1-6,11,12,13	Assessor	Quarterly
(n)	Preview forthcoming tasks and report progress against Service Plans	1-6,11,12,13	Assessor/	6-8 weekly

	to Management Team		Management Team	
(o)	Review compliance with Electoral Commission performance standards and compile/submit quantitative statistics (Note that the details of roll out and application of the new performance Standard have not yet been confirmed)	3,6,7,9,10,11,12,13	ERO/PAO	Before, during and after canvass as required
(p)	Provide further information and take part in any follow-up verification work undertaken by Electoral Commission	3,6,7,9,10,11,12,13	ERO/PAO	Annually or as required

### 3.5.6 Management Team Meetings

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

### 3.5.7 Valuation Joint Board Meetings

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

### 3.5.8 Procurement

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Ensure all procurement is carried out in accordance with new Policy	9,10,11,12,13	Assessor	Ongoing
(b)	Consider 1 year extension of existing contract for printing and mailing canvass forms.	3,9,10,11,12,13,14	PAO	Early 2025 And Early 2026
(c)	Invite tenders for printing and issuing canvass forms.	3,9,10,11,12,13,14	PAO	Late 2025/Early 2026 (Assumes extensions are exercised)
(d)	Consider tenders and award contract for above.	3,9,10,11,12,13,14	ERO/PAO	April 2026
(e)	Liaise with WDC regarding procurement of insurance policies	9,10,11,12,13	Assessor	Annually in July/ August
(f)	Update Contracts Published and Management Contracts Lists	9,10,11,12,13	Assessor/Secretaries	As renewed/awarded
(g)	Review Procurement Policy (last update February 2017)	10,11,12	Assessor	October 2024
(h)	Review Ordering and Invoicing Procedure (last update August 2022)	10,11,12	Assessor	October 2025

## 3.6 Best Value

### 3.6.1 Performance Monitoring and Measurement

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	For generalities of suite of performance measurement, including KPIs, see 3.5.5 above and Reporting Framework	1-6,7,11,12,13	Various	Various
(b)	Review Performance, Training and Development Policy to ensure it supports Performance Management	7,8,9,11,13	Management Team	June 2024
(c)	Collate agreed KPI statistics for Electoral Performance and share with SAA	3,6,11,12,13	PAO	As required

### 3.6.2 Trends and Comparisons

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

### 3.6.3 Public Performance Reporting

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

### 3.6.4 Stakeholder Consultation

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Revise Public Performance Reports to encourage stakeholder feedback	7,9,10,11,12,14	Depute Assessor	To concur with publications
(b)	Review Customer Satisfaction procedures	7,9,10,11,12,14	Management Team	Continual
(c)	Prepare Customer Satisfaction reports for Management Team	7,11,12,13	Depute Assessor	Twice-yearly, Annually
(d)	Further develop Web Site to encourage interaction, particularly in respect of interactive forms	1-6,7,9,10,11,12,14	Depute Assessor, Systems Officer	Ongoing
(e)	Meet on regular basis with staff representative(s)	7,8	Assessor/Depute	As appropriate
(f)	Present suggestions from staff to Management Team	7,8,9,11,13	Assessor	Quarterly
(g)	Complete a Staff Satisfaction Survey including report of actions to MTM	7,8,10,11,13,14	Assessor	Annually, in July
(h)	Complete door-to-door Canvasser feedback survey	3,7,8,9,10,11,12,	PAO	Annually,

		13		following canvass
(i)	Hold scheduled and ad-hoc meetings with range of stakeholders	7,9,10,11,12	Various	See later
(j)	Consider stakeholder requirements received by SAA from Scottish Government, Scottish Ratepayers Forum and Scottish Business Rating Group etc	7,9,10,11,12	Management Team	See schedules of meetings
(k)	Consider stakeholder requirements received by SAA Portal from User Group meetings	7,9,10,11,12	Assessor	As received
(l)	Consider stakeholder requirements received directly from service users via SAA Portal	7,9,10,11,12	Assessor	As received

### 3.6.5 Customer Comments and Complaints

Item	Description	Objective(s)	Ownership	Date/Recurrence
(b)	Monitor the operation of the Complaints Handling Procedure	1-6,7,9,10,11,12,13, 14	Management Team/ Depute Assessor	Ongoing
(c)	Prepare Customer Comment and Complaints reports for Management Team	1-6,7,9,10,11,12,13, 14	Depute Assessor	Quarterly
(d)	Take actions to deal with any learning points arising from Customer Comment and Complaints responses	1-6,7,9,10,11,12,13, 14	Management Team	As required
(e)	Publish 'Lessons Learned' and other actions taken arising from Comments and Complaints	7,9,11,12,13	Depute Assessor	Quarterly
(f)	Report Customer Comment and Complaint outcomes to Joint Board and Ombudsman	7,9,10,12,14	Assessor/Depute	Annually: June (Board) and April (SPSO)
(g)	Review Complaint Handling Policy (latest reviewed in April 2021)	1-6,7,9,10,11,12,13, 14	Depute Assessor	October 2024

### 3.6.6 Customer Service Standards

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Maintain and review relevant procedures, processes and systems including staff training in accordance with agreed standards	1-6,7,10,11,12,13	Management Team	Ongoing
(b)	Update Customer Service Standards	1-6,7,10,11,12,13	Depute Assessor	October 2024

## 3.7 Equal Opportunities

### 3.7.1 Encouraging Equal Opportunities and Ensuring Compliance

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Provide multi-language assistance on regularly used documents	7,10,11,12	PAO	As required
(b)	Provide regularly used documents in variable formats	7,10,11,12	PAO	As required
(c)	Subscribe to Language line facilities	7,9,10,11,12	PAO	Annually
(d)	Ensure compliance with accessibility requirements for all buildings	7,9,10,11,12,13	Management Team	Continuous
(e)	Consider web accessibility requirements are satisfactory for DAB Website	7,9,10,11,12	Depute Assessor	December 2024
(f)	Complete staff Equalities/Protected characteristics Survey	7,9,10,11,12	Depute Assessor	Annually, Jan/Feb
(g)	Produce and publish statutory Equality Reports including how Equality actions are mainstreamed, progress against stated 'Outcomes' and gender gap information. Specifically, establish new Equability Outcomes	7,9,10,11,12	Depute Assessor	New outcomes – April 2025. Progress report – April 2027



### 3.7.2 Policy Review

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review Single Equality Scheme	7,8,10,11,12,14	Depute Assessor	December 2024 and 3-yearly
(b)	Complete Equality Impact Assessments for all new policies and procedures	7,8,9,10,11,12	Depute Assessor	As required
(c)	Review Equality Targets/Goals/Outcomes	7,8,9,10,11,12	Management Team	April 2025 and every two years
(d)	Ensure that all Policies are compliant with principles of Equality Act 2010	7,8,9,10,11,12,13,14	Management Team	As implemented or revised
(e)	Ensure that pay grades and scales are compliant with equalities requirements through proper evaluation of all new/amended posts	7,8,10,11,12,14	Management Team	As required
(f)	Management Team to be trained in carrying out EIAs	7,8,10,11,12,14	Management Team	December 2024

### 3.7.3 Equalities Reporting

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Carry out annual Staff Survey to record protected characteristics	8,9,10,12	Depute	Annually in January
(b)	Equalities Reporting in relation to Recruitment	8,9,10,11,12	Depute	Annually
(c)	Equalities Reporting in relation to Training, Promotion, Grievances, Disciplinary Action etc.	8,9,10,11,12	Depute	Annually
(d)	Include summaries of Equalities Reports in Public Performance Reports	8,9,10,11,12,14	Depute	Annually in June
(e)	Include summaries of Equalities Reports in Management Commentary of Annual Reports	8,9,10,11,12,14	Assessor	Annually in May
(f)	Report Equalities statistics to Management Team and to public	8,11	Depute	Annually – March
(g)	Report/Publish progress against 'stated 'Outcomes', mainstreaming of equalities actions and gender pay-gap information	8,11	Depute	April 2025 and every 2 years

### 3.7.4 Promotion and Training

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Train/Brief staff in relation to Equalities duties and Outcomes	8,10,11,13,14	Depute Assessor	At induction and annually in accordance with Core Training reqts
(b)	Include aspects of Equality in all Induction Procedures	8,10,11,13,14	Depute Assessor, all Managers	As required
(c)	Language Line training, including refresher training, to be completed on-line	8,10,11,12,14	All staff	Annually as required
(d)	Provide Accessibility training to web designers/managers	8,9,10,11,12,14	Depute	As required
(e)	Review Equal Opportunities training requirements at Performance, Training and Development reviews	8,9,10,11,13	Relevant managers	Annually, timing TBC
(f)	Attend relevant Conferences and Learning opportunities	7,8,9,10,11,12,13	Management Team	As required

## 3.8 Staffing and Personnel Matters

### 3.8.1 Development and Review of Personnel Policies

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review existing WDC Personnel Policies for adoption and adaptation to VJB's specific requirements.	8,10,11,14	Depute Assessor	Ongoing
(b)	Consult with staff representatives during development of above	8,10,11,14	Depute Assessor	As required
(c)	Present new or revised Policies to Joint Board for approval	8,10,12	Assessor	As required
(d)	Review all policies	7,8,10,11,14	Management Team	As required

(e)	Review Health and Safety Policy	7,8,10,11,14	H & S Committee	Annually in October.
(f)	Liaise with HR&OD Business Partner re news, forthcoming policies and changes	8,10,11,14	Depute Assessor	Quarterly/To be confirmed

### 3.8.2 Performance, Training and Development Policy

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review the timing and frequency of Performance, Training and Development meetings	7,8,9,11,13	Assessor/ Management Team	Ongoing
(b)	Agree training and development needs of all staff at Performance Training and Development review meeting	1-6,7,8,10,11,13	Managers, all staff	April/May annually
(c)	Identify relevant courses and resources and provide training as identified above, in accordance with the VJB objectives and within budget	1-6,8,10,11,13	Depute	Continually
(d)	Maintain record of training delivery	8,10,13	Depute Assessor	Continually
(e)	Ensure training event appraisals are completed and collated	7,8,11,13	Depute/All managers	Continually
(f)	Revise budget provision for training	7,8,10,11,12,13	Assessor	Annually, in January/February
(g)	Review Performance, Training and Development policy	7,8,10,11,13,14	Assessor/Depute	June 2024 and three yearly.
(h)	Provide training for trainees/graduate surveyors that meet RICS requirements	1,2,4,5,7,8,10,11,13	Depute, Divisional Assessors	Continually
(i)	Provide training for Technicians via College of Estate Management or similar	1,2,4,5,7,8,10,11,13	Depute	As required
(j)	Provide training for relevant staff towards AEA qualifications	3,6, 7,8,10,11,13	Depute ERO/PAO	As required
(k)	Provide training in preparation for new tasks, new systems, legislative and operational changes	1-6, 7,8,9,10,11,13	Various	As required

(l)	Complete Core training modules, including Language Line refreshers	7,8,9,10,11,13	All Staff	Annually
(m)	Provide Equalities training (see 3.7.4(a) above)	7,8,9,10,11,13	Various	As required
(n)	Provide Induction training	7,8,9,10,11,13,14	Various	As required
(o)	Provide Health and Safety training	7,8,9,10,11,13,14	H & S Committee	As required

### 3.8.3 Staffing Review

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

	obsolete and unfunded posts)			or as required
(n)	Mid year progress report on Workforce Planning arrangements to be presented to the Joint Board.	1-6,7,8,11,13	Assessor	September annually

### 3.8.4 Liaison with West Dunbartonshire Council

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Regular meetings with WDC HR&OD staff to review current issues and policy development	7,8,10	Depute Assessor	As mutually convenient
(b)	Ad-hoc meetings with WDC personnel staff to review current issues and policy development	7,8,10	Depute Assessor / PAO	Continual –As required
(c)	Receive, consider, and relay (where appropriate), all relevant WDC HR&OD Bulletins as appropriate.	7,8,9,10	Depute Assessor	Following receipt
(d)	Implement above through team briefings and training events	7,8,10,11	Managers	As required
(e)	Receive Workforce Updates from WDC and consider application to Joint Board	7,8,13,14	Management Team	Weekly or as supplied

### 3.8.5 Health and Safety Policy

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

### 3.8.6 HR&OD Data Sharing Agreement

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

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

### 3.8.7 Agile Working Policy

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Carry out a review of the effectiveness of the Board's Agile Working Policy to ensure that the needs of the organisation are being met.	7,8,9,10,11,12,13	Depute Assessor	March 2026

## 3.9 Finance and Budgeting

### 3.9.1 Financial Regulations and Standing Orders

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Liaise with Treasurer to the Valuation Joint Board to review Financial Regulations and present to Board for approval (Most recently revised in September 2022)	7,12	Assessor	3-yearly. March 2025 or when required
(b)	Liaise with Clerk to the Valuation Joint Board to review Standing Orders and present to Board for approval (Most recently revised in September 2021) Specifically, review for any requirement to accommodate	7,12	Assessor Assessor/Clerk	3-yearly. Sept 2024 or as required

	remote/virtual meetings			
(c)	Review procedural guidance to staff to reflect changes to Financial Regulations	12,14	Assessor	At reviews and as required

### 3.9.2 Budget Preparation

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review probable out-turn along with operational, staffing, training and all other requirements. Incorporate a review of funding and expenditure on Voter ID process during budget process	3,6,7,8,9,11,12,13	Assessor/Depute/PAO	Annually December - February
(b)	Prepare and agree provisional Revenue Budget Bid with Treasurer/WDC Accountants	8,9,11,12,13	Assessor/Depute/PAO	Annually December - February
(c)	Present draft proposals to Joint Board's Funding Working, if/as required, and effect such changes to the estimates as are agreed	8,9,11,12,13	Assessor	As required (suggest December)
(d)	Prepare and agree provisional Capital Budget Bid with Treasurer/WDC Accountants	8,9,11,12,13	Assessor/Depute	Annually December - February
(e)	Seek approval for proposed budgets from Valuation Joint Board	1,2,3,4,5,6,8,9,,11,13	Treasurer/Assessor or	Annually – February/March
(f)	Prepare detailed report on make-up of Revenue Budget	8,9,11,12,13,14	Assessor	Annually, February/March

### 3.9.3 Financial Procedures

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review procedures for Ordering, Invoicing and Payment, and advise relevant staff (last update August 2022)	8,11,12,13	Assessor	October 2025
(b)	Review Financial Procedures to take account of any changes to Financial Regulations	8,11,12,13	Assessor	As required

(c)	Review List of Approved Signatories	12	Assessor	Annually or at any change of signatories
(d)	Review database which supports Ordering and Invoicing procedures	7,8,11,12,13	All users	Continually
(e)	Ensure that all instances of procurement comply with Procurement Procedures	9,10,11,12,13	Assessor	Ongoing
(f)	Review of Procurement Policy (last reviewed 2017)	10,11,12	Assessor	October 2024

### 3.9.4 Financial Procedures – Debtor Accounts

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review procedures and staff guidance for debtors procedures	7,8,11,12,13,14	Depute	As required
(b)	Train relevant staff in debtors procedure	7,8,11,12,13,14	Depute/PAO	As required
(c)	Prepare 'Debtors Report' from Agresso system and provide to Management Team as per Reporting Framework	7,8,11,12	PAO	Monthly
(d)	Train relevant staff in the use of the Agresso Finance System	7,8,11,12,13,14	Depute/PAO	August 2024

### 3.9.5 Training

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Identify any training requirements arising from 3.9 at Training and Development meeting	7,8,11,12,13	Relevant managers	Annually, February
(b)	Identify any training requirements resulting from changes to procedures or personnel	7,8,9,11,12,13	Assessor/ Depute	As required
(c)	Provide, arrange or facilitate training and instruction as identified above.	7,8,11,12,13,14	Assessor/ Depute	As required
(d)	Arrange training in use of Agresso system for the purpose of imposing and ingathering Civil Penalties (see 3.9.7 below)	1,4,7,8,9,10,11,13	Assessor	August 2024



### 3.9.6 Financial Monitoring Reports

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

### 3.9.7 Application and Collection of Civil Penalties

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Ensure implement of procedures for the collection and receipting of Civil Penalties	1,4,7,8,9,12,13	PAO/DAs	April 2024
(b)	Facilitate delivery of Aggresso training to support the implementation of Civil Penalties	1,4,7,8,9,12,13	PAO	April 2024
(c)	Issue Civil Penalties in accordance with the NDR (Scotland) Act 2020	1,4,7,8,9,12,13	Divisional Assessors/ Business Support Team	On non-return of AIN
(d)	Report on Civil Penalties issued, appealed and collected to Scottish Government	7,9,10,12	PAO	Quarterly
(e)	Report on Civil Penalty moneys collected (net of cost of collection) to Scottish Consolidated Fund	7,9,10,12	PAO	Twice per year
(f)	Introduce a Corporate Debt Policy	7,9,10,12	Assessor	October 2024

### 3.9.8 Annual Accounts

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Complete procedures as at 3.5.1 above, and contained in WDC Abstract of Accounts guidance notes	7,11,12,13	Depute/PAO/ Business Support Team	Annually, April- May
(b)	Liaise with Treasurer/WDC Accountants in preparation of Annual Accounts	7,11,12,13	Assessor	Annually, April- May
(c)	Prepare provisional Annual Accounts for year	7,11,12,13	Treasurer	Annually, May
(d)	Submit Annual Accounts, including Management Commentary, to Auditors	7,11,12,13	Treasurer	Annually, June
(e)	Include Management Commentary in draft Accounts and present to Valuation Joint Board	7,11,12,13,14	Assessor	Annually, June
(f)	Consider External Audit Report	7,11,12,13	Treasurer/Assess or	Annually, September
(g)	Implement any Actions from External Audit of Accounts	7,11,12,13	Treasurer/Assess or	As required by Action Plan
(h)	Joint Board (or Finance Sub-Committee) meeting to receive and approve the audited financial statements before their final certification and submission to the Accounts Commission	7,12	Board/Clerk/ Treasurer	Annually, normally September
(i)	Present Final Accounts and External Audit Report, including any Action Plan, to Valuation Joint Board	7,11,12,13	Treasurer/Assess or	Annually, at first full meeting following submission to AC

### 3.9.9 Payroll Checks

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

### 3.9.10 Public Sector Expenditure

The projected budget gaps will need to be addressed and closed. It is likely that the only solution will be increased requisitions. A watching brief will be required on a year-to-year basis and budget plans changed as required.

## 3.10 Information Technology

### 3.10.1 Business Systems Support

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

### 3.10.2 ICT Strategy and Asset Management

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review PCs, laptops and other hardware which are faulty, obsolete, impeding performance or due (in accordance with the IT Strategy) for replacement	1-6,11,12,13	Systems Officer	Annually, autumn
(b)	Investigate options for procurement, costs of replacement etc, via WDC ICT	11,12,13	Systems Officer	Annually, autumn
(c)	Consider operational requirements, costs etc and prioritise purchase plan for following year	1-6,11,12,13	Assessor	Annually, January/February
(d)	Complete Capital Budget Bid and Submit to Joint Board at budget planning meeting	1-6,11,12,13	Assessor	Annually, February/ March
(e)	Procure and install new hardware from agreed budgets.	1,2,4,5,7,8,9,11,13	Assessor	As scheduled
(f)	Procure and install firewall/routers and backup internet lines for business continuity purposes	1-6,9,11,13	Assessor/ System Officer	Summer 2024
(g)	Procure, install and migrate Assessors system/data to new Server.	1,2,4,5,9,11,13	Assessor	2024/25
(h)	Specify requirement, procure and install hard and software to facilitate remote survey data capture	1,2,4,5,7,8,9,11,13	Assessor	2025/26
(i)	Review requirement for and, where necessary, procure and install replacement productions Servers	1-6,9,11,13	Assessor	During 2024/25
(j)	Replace/Upgrade 'Smoothwall' Firewall Protection and Router in Campbeltown office	1-6,9,11,13	Assessor	April 2024
(k)	Update ICT Strategy	9,11,12,13,15		

### 3.10.3 Security

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Liaise with WDC ICT to ensure appropriate safeguards remain in place	3,6,7,8,9,11,13	Assessor	Ongoing
(b)	Consider whether the Board could apply for Cyber Essentials accreditation	9,11,12,13,15	Assessor	2024

### 3.10.4 Data Protection

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review Data Protection Notification to Information Commissioner	10,12	Depute	Annually
(b)	Review/Design Forms to comply with Data Protection Requirements	7,9,10,14	Depute	As required
(c)	Review Data Processor Agreements	12,13	Depute	As required
(d)	Implement or Review Data Sharing Agreements	1-6,7,9,10	Depute	As required
(f)	Implement DSA with WDC for HR&OD/Payroll services	1-6,7,9,10,11,12,14	Depute	See above re dependency
(g)	Depute Assessor to have a data protection qualification	8,11,12,15	Assessor	As required

### 3.10.5 Freedom of Information

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review functionality of Freedom of Information logging system	7,8,9,11,12,13	Depute	January 2025 and every 2 years
(b)	Prepare reports on requests, refusals etc to Management Team	7,9,11,12,13	Depute	Quarterly
(c)	Prepare reports and submit to Information Commissioner	7,9,11,12,13	Depute	Quarterly

### 3.10.6/3.10.7 Assessors 'Progress' System

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Maintain System to receive and utilise outputs from Corporate Address Gazetteers	7,8,9,11,13	IT Team/Valuation Staff	Ongoing
(b)	Maintain System to provide BS7666 compliant outputs to billing systems of constituent Councils	7,8,9,11,13	As above	Low priority
(c)	Maintain and further develop system to meet agreed business requirements of delivering the 2026 Revaluation.	1,2,4,5,7,8,9,11,13	VWG, Systems Officer	2024

(d)	Maintain and further develop system outputs to enable delivery of agreed data to SAA Portal	1,2,4,5,7,8,9,11,12, 13	VWG, Systems Officer	Ongoing
(e)	Amend System to meet agreed business requirements of stakeholders, including billing departments of constituent councils	1,2,4,5,7,8,9,11,13	Assessor, Depute, Systems Officers, Analyst/Programmer	If required
(f)	Amend System to facilitate requirements of Reporting Framework	1,2,4,5,7,8,9,11,13	Assessor, PAO, Systems Officers, Analyst/Programmer	As required
(g)	Continue to seek and develop additional facilities and data to make available through 'SHEP system'	1,2,4,5,7,8,9,11,13	Depute, VWG	Ongoing
(h)	Proceed with the project to replace the current Assessors system – see 3.1.10	1,2,4,5,7,8,9,11,13,15	Management Team	April 2024

### 3.10.8 Document Hub

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Continue project to scan paper property files in to Document Hub	3,6,7,8,9,10,11,13	PAO	2024/25

### 3.10.9 EROS Electoral System

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Attend EROS User Group meetings/webinars	3,6,7,8,9,10,11,13	PAO/Admin Manager as required	As scheduled
(b)	Liaise with EROS Customer Account Manager and Idox staff to arrange/manage compliance with legislative changes etc.	3,6,7,8,9,10,11,13	PAO/Admin Manager	Ongoing/As Required
(c)	Liaise with other EROS Users within Scotland to discuss system	3,6,7,8,9,10,11,13	PAO/Admin	As required

	improvements and, where necessary, changes to comply with Scottish Legislation	3	Manager	
(d)	Test and implement upgraded versions of EROS.	3,6,8,9,10,11,13	PAO/Systems Officers	Normally ASAP on receipt but consider operational requirements
(e)	Amend data in EROS system to reflect new electoral boundaries	3,6,7,9,10,11,13	PAO	As required
(f)	Provide training for changes to system and processes	3,6,7,8,9,10,11,13	PAO	As required

### 3.10.10 Satellite Systems

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Implement Rental AIN issue ICT system, to manage new AIN regime with full integration with Civil Penalties (and CP appeals) processes within the Assessors system	1,4,7,8,9,11,13	VWG	April 2024
(b)	Provide Management Team with Customer Satisfaction Reports	1-6,7,8,9,10,11,12,13	Depute	½-yearly
(c)	Review use and functionality of Customer Satisfaction Reports	1-6,7,8,9,10,11,12,13	Assessor	Annually
(d)	Amend guidance to staff on use of satellite systems	7,8,9,13,14	Various	As required
(e)	Investigate PO/Inventory tracking system options	9,12,15	PAO	October 2024
(f)	Improvements to Complaints System	7,8,10,11,12	Depute	June 2025
(g)	Improvements to PDP System	7,8,10,11,12	Depute	August 2025

### 3.10.11 Assessors Portal Project

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Attend Project Management Committee meetings in accordance with requirements of Portal Strategy Document	7,8,9,11,12,13	Assessor	As scheduled
(b)	Attend Project Team meetings in accordance with requirements of Project Strategy Document	7,8,9,11,12,13	Systems Officer	As scheduled
(c)	Attend Portal Information Management Working Group Meetings	7,8,9,11,12,13	Systems Officer	As scheduled
(d)	Prepare and implement any changes to data standards and conventions	7,8,9,11,12	Systems Officer, Programmer/Analyst	As required
(e)	Maintain links with local council gazetteers and relevant business systems	7,8,9,11,12,13	Systems Officer, Programmer/Analyst	As required
(f)	Provide regular data uploads to Portal	11,12	Systems Officer	Weekly
(g)	Refresh Content of DABVJB sections of Portal	7,8,9,11,12,13	Systems Officer	Continually
(h)	Amend Portal extract routines in accordance with future development requirements (See 3.10.6(c)) above for specific projects required in advance of April 2023)	7,8,9,10,11,12,13	Systems Officer, Programmer/Analyst	As per Portal Project Plans
(i)	Commit to the ongoing project to replace the SA Portal	1-6,9,11,13,15	Assessor	2024

### 3.10.12 Web Site

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review general content and appearance of web site.	7,8,9,10,11,12,14	Management Team/ Systems Officer	Ongoing
(b)	Refresh to reflect changes to documents and information included in the Model Publication Scheme and Guide to Information	7,8,9,10,11,12,14	Systems Officer	As relevant documents are updated
(c)	Update Public Performance Report	7,8,9,10,11,12,14	Depute, Systems	Annually in June



			Officer	
(d)	Provide information on elections and provide relevant forms for making applications	3,6,7,8,9,10,11,12,14	Systems Officer/PAO	As required

### 3.10.13 Document Storage

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Further develop shared directory structure, including relevant security.	1-6,7,9,11,12,13	Assessor/Depute	Ongoing
(b)	Direct the use of shared drives and continue migration of shared files	1-6,7,9,11,12,13	Assessor/Depute	Ongoing
(c)	Minimise size of staff 'H' drives, leaving only files personal to the employee in these, and no organisational data	1-6,7,9,11,12,13	Systems Officer	Ongoing
(d)	Arrange consultation to setup the Boards SharePoint platform	9,11,12,15	Depute Assessor	October 2024 (WDC dependency)
(e)	Train staff in the use of SharePoint	8,9,11,12,15	Depute Assessor	January 2025 (WDC dependency)
(f)	Update Records Management documentation and instructions to reflect new storage locations, and categorisation of documents	9,11,12,15	Depute Assessor	December 2024
(f)	Migrate Data from Drive Structures to SharePoint	9,11,12,15	Depute Assessor	January 2025 (WDC dependency)

## 3.11 Freedom of Information

### 3.11.1 Freedom of Information Policy

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review Freedom of Information Policy (last updated December 2023)	7,9,10,11,12,13,14	Depute	December 2024
(b)	Review workloads created by FOI and procedures contained in Policy	7,8,9,11,13	Depute	Continual

### 3.11.2 Publication Scheme and Guide to Information

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review Model Publication Schemes and Guide to Information	7,9,10,11,12,13,14	Depute	April 2024 and annually
(b)	Review content of publications contained in Publication Schemes and Guide to information	7,9,10,11,12,13,14	Depute	April 2024 and annually
(c)	Consider data sets for adding to Open Data Class	7,9,10,11,12,13,14	Assessor/Depute	Ongoing

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

### 3.11.3 Freedom of Information Procedures

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review Information Audit	7,9,10,11,12,13	Depute	Annually
(b)	Review Guidance to Staff on exempt categories	7,8,9,10,11,12,13,14	Depute	Annually or in light of cases.
(c)	Receive and reply to requests (with guidance from WDC/SAA where required)	7,10,11,12,13,14	All staff	Continually
(d)	Receive and reply to requests for Review of decisions	7,10,11,12,13,14	Assessor	As required

(e)	Report Fol requests, refusals, referrals etc to Management Team	7,9,11,13	Depute	Quarterly
(f)	Review IT system used to log and report on Fol	7,8,9,11,12,13	Depute	Annually in January
(g)	Prepare and publish reports as required by Information Commissioner	7,9,11,12,13	Depute	Quarterly

### 3.11.4 Codes of Practice

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

## 3.12 Key Partnerships

### 3.12.1 Support Services – West Dunbartonshire Council

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Liaise with representatives from WDC HR & OD Service/Business Partner	7,8,11	Depute	Quarterly/as agreed
(b)	Ad-hoc meetings with representatives from WDC HR & OD Service	7,8,11	Depute	Throughout the year
(c)	Regular 'ICT Liaison' Meetings with WDC ICT Section Heads	7,8,9,11,13	Assessor/ Systems Officer	6 weekly
(d)	Ad-hoc meetings, telephone contact with ICT Section Heads and other WDC ICT personnel.	7,8,9,11,13	Systems Officer	As required
(e)	Meetings and liaison with WDC Internal Audit section	7,9,11,12,13	Assessor/Depute	As agreed

(f)	Liaison with WDC Accountants	7,9,11,12,13	Assessor/Depute/ /PAO	As required
(g)	Liaison with Treasurer to the Board	7,9,11,12,13	Assessor/Depute	As required
(h)	Budget planning meetings with Treasurer/Accountants	7,9,11,12,13	Assessor	Annually, November- February
(i)	Liaison with Clerk to the Board	7,11,12,13	Assessor	As required
(j)	Attend and participate in Corporate Address Gazetteer/GIS Meetings	7,8,9,11,13	Depute/DAs, as appropriate	As timetabled
(k)	Liaise with WDC and A&BC Property Maintenance Managers	7,11,13	Business Support Team	As required
(l)	Attend WDC Senior Manager's Network meetings	7,8,9	Management Team	As scheduled
(m)	Review Service Level Agreement in liaison with Treasurer and service delivery representatives. In particular, take account of the changes to the service delivery model of WDC's ICT department. (Reviewed February/March 2023)	7,9,10,11,13,14	Assessor	By February 2026

### 3.12.2 Constituent Councils – Recipients of Operational Outputs

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

			Admin Manager	
(e)	Attend Election Management and Publicity meetings with RO of relevant Councils	3,6, 7,9,10,11,13	ERO/PAO/Admin Manager	Prior to Elections

### 3.12.3 Scottish Assessors Association

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

### 3.12.4 Scottish Assessors Association Partners

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Harmonisation Meetings with VOA, NI Land & Property Services Agency and Tailte Éireann (Eire Valuation Office).	1-6,7,8,9,11,13	SAA	Twice-yearly, May & November
(b)	Liaison with VOA	1-6,7,8,9,11,13	SAA Harmonisation Spokespersons and Category Committee Chairmen	As required
(c)	Formal Meetings with Scottish Government Departments	1-6,7,9,11,12,13	SAA	Quarterly or as agreed
(d)	General liaison with Scottish Government Departments	1-6,7,9,11,12,13	SAA	As required
(e)	General liaison and working group involvement with Scotland Office	3,6,7,9,11,12,13	SAA	As required
(f)	General liaison and working group involvement with Cabinet Office	3,6,7,9,11,12,13	SAA	As required
(g)	Provision of statistical returns to Scottish Government	1-6,7,8,9,11,12,13	Admin Manager	Quarterly
(h)	Completion of statistical exercises for Scottish Government and their partners	1-6,7,8,9,11,12,13	All staff	As required
(i)	Meetings of Scottish Ratepayers Forum and Scottish Rating Surveyors Forum	1,4,7,10,11,12	SAA	Variable Schedules
(j)	Meetings with Scottish Business Rating Group	1,4,7,10,11,12	SAA	Variable Schedules
(k)	Meetings of Portal Users Groups (Including Police and Fire Services, Registers of Scotland, Ordnance Survey, Scottish Executive, Local Authorities, NHS, Ratepayers Agents etc)	7,10,11,12	Portal Project Management Committee	As required
(l)	Elections Management Board meetings and advice	3,6,7,9,10,11,12,13	SAA Representatives	As required
(m)	Attend meetings with ratepayers, trade representatives and their agents to discuss and agree Practice Notes etc	1,4,7,9,10,11,12,	Various SAA groups	As required
(n)	Liaison with Scottish Government, Scotland Office, Electoral Commission, Cabinet Office and Boundary Commission officials on	3,6,7,9,10,11,12,13	SAA Electoral Reg Committee	See cycles of meetings

	electoral and related matters			
(o)	Discussions with Scottish Water and its partners regarding their data requirements for charging purposes.	1,4,7,8,9,10,11,12,13	SAA	As required
(p)	Attend Executive meetings of the IRRV Scottish Branch	1,2,4,5,7,9,11,13	Assessor	As scheduled

### 3.12.5 Association of Electoral Administrators

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

### 3.12.6 The Electoral Commission

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

### 3.12.7 Department for Levelling Up, Housing and Communities (DLUHC)

Note that the nature and extent of the following relationships will change as the Electoral Integrity Programme (EIP) progresses.

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Receive Bulletins, Guidance and related communications from DLUHC	7,8,9,11,13	ERO/PAO	Weekly and as rec'd
(b)	Liaise with DLUHC project staff re procedures, processes etc	7,8,9,11,13	ERO/PAO	As required
(c)	Liaise with DLUHC regarding funding	7,9,12,13	ERO	As required
(d)	Maintain communications links and contingency procedures with Government Digital Service (GDS) Specifically send and receive match data to/from GDS	3,6,7,8,9,11,13	Depute/PAO	Ongoing.  Daily
(e)	Attend DLUHC Workshops, Seminars, training events etc	7,8,9,11,13	Relevant staff	As Scheduled
(f)	Consider and take part in relevant pilot projects	3,6,7,8,9,11,13	ERO/PAO	As opportunities arise

### 3.12.8 DABVJB Staff

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Performance, Training and Development Interviews	7,8,9,10,11,13,14	Line Managers	Annually, in April
(b)	Staff Consultation Questionnaires	7,8,9,10,11,13,14	Assessor	Annually, usually in June/July
(c)	Senior Managers Interviews/Discussions with staff	7,8,9,10,11,13,14	Senior Management	As required
(d)	Receipt, consideration and implementation of Staff Suggestions	1-6,7,8,9,10,11,13,14	Management Team	Quarterly
(e)	Meetings of Health and Safety Committees	7,8,9,10,11,13,14	Depute Assessor	As required
(f)	Liaison with staff	7,8,9,10,11,13,14	All Managers	Ad-hoc, Daily basis
(g)	Meetings with staff representative(s)	7,8,9,10,11,12,13,14	Assessor	As required



(h)	Management Team Meetings	1-6,7,8,9,10,11,12,13	Assessor	Quarterly
(i)	Post-Management Team Meeting, Team Briefings	1-6,7,8,9,10,11,12,13,14	PAO / DAs	Quarterly
(j)	Staff Training and Briefings relating to new Policies etc	1-6,7,8,9,10,11,12,13,14	Management Team	As required
(k)	Complete door-to-door Canvasser survey	3,7,8,9,10,11,12,13	PAO	Annually, December

### 3.12.9 External Suppliers

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Consider 1 year extension of existing contract for printing and mailing canvass forms.	3,9,10,11,12,13,14	ERO/PAO	Early 2025 And Early 2026
(b)	Invite tenders for printing and issuing canvass forms.	3,9,10,11,12,13,14	ERO/PAO/WDC Procurement Team	Late 2026 (Assumes above extensions are exercised)
(c)	Management of above contract and general liaison with printing and mailing company.	3,7,9,10,11,13,14	PAO	As required
(d)	Meetings/Liaison with suppliers of office equipment, including Multi-Functional Devices (MFDs), scanners, letter openers, alarm systems , water supplies etc	7,11,13	Depute/PAO	As required
(e)	Review telephone supplier contract for renewal	1-6,7,8,9,11,12,13	Assessor	September 2024
(f)	Attend EROS User Group meetings/webinars	3,6,7,8,9,10,11,13	PAO/Admin Manager	As scheduled
(g)	Liaise with EROS Customer Account Manager and Idox staff to	3,6,7,8,9,10,11,1	PAO/Admin	Ongoing/ As

	arrange/manage compliance with legislative changes.	3	Manager	Required
(h)	Liaison with telephone, internet and SMS canvass service providers to implement and manage process	3,7,9,10,11,12,13,14	PAO	Annually as per canvass plans

### 3.12.10 Scottish Courts & Tribunals Service

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Work with SCTS to establish communication lines and processes required for the administration of appeals	1-6, 7,8,9,11,12,13	Assessor (through SAA working group)	Ongoing
(b)	Implement ICT system changes/development to facilitate new processes	1-6, 7,8,9,11,12,13	Depute Assessor/ Systems Programmer	April 2024

## 3.13 Records Management

### 3.13.1/3.13.2 Public Records (Scotland) Act

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Implement Improvement Action Plan locally, including data storage protocols, retention policies, destruction policies etc	1-6,7,8,9,11,12,13,14	Depute Assessor	Evolving in line with data requirements
(b)	Staff Training for above	1-6,7,8,9,11,13,14	Depute Assessor	Ongoing – as above
(c)	Migrate shared files to managed file directory in accordance with the above	1-6,7,8,9,11,13,14	Depute Assessor	Ongoing
(d)	Consider Progress Update Review (PUR) submission	7,9,10,11,12	Depute Assessor	May 2024 and annually

## 3.14 Miscellaneous

### 3.14.1 Loss of experienced staff

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Continue to recruit to fill vacancies as they arise	1-6,8,9,11,12,13	Managers	As required
(b)	Ensure Valuation Working Group are on providing agreed schedule of training	1-6,8,9,11,12,13	Management Team	Quarterly
(c)	Consider implementation of a learning contract to set expectations for trainees	1-6,8,9,11,12,13	Depute Assessor	August 2024
(d)	Continued use of flexible and family orientated policies to help our staff feel valued	1-6,8,9,11,12,13	Managers	Continuous
(e)	Review Workforce Plan annually, and report on progress half way through each year	1-6,8,9,11,12,13	Assessor	Report due 09/24 Review due 02/25

### 3.14.2 External Consultations

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

### 3.14.3 Corporate Address Gazetteers

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Attend and participate in Corporate Address Gazetteer Team/GIS Meetings	7,8,9,11,13	Systems Officers/ DAs/Depute	As timetabled/ required
(b)	Continue maintain data and receive and utilise outputs from Corporate Address Gazetteers	7,8,9,11,13	Depute, Systems Officer	Ongoing
(c)	Continually review Business Processes to facilitate use of CAG data and contribute to the maintenance procedures of CAGs	8,9,11,13	Management Team/ Valuation Group	To align with CAG developments

### 3.14.4 Communications Strategy

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review existing Communications Strategy, consider future requirements and draft a revised 3-year Communications Strategy, Last reviewed 2021.	1- 6,7,9,10,12,13,14	Assessor/ Management Team	September 2024
(b)	Seek Joint Board approval of revised Communications Strategy	1- 6,7,9,10,12,13,14	Assessor	November 2024
(c)	Ensure actions contained in Communications Strategy are carried out/completed as planned	1- 6,7,9,10,12,13,14	Management Team	Continual

# Part Four - Performance Management

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

## 2.1 THE VALUATION ROLL

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

2.1.2	Disposal of Revaluation Proposals/Appeals (Including Gas Utility appeals)	Valuation Timetable (Scotland) Order 2022, as amended  Internal targets to minimise loss on appeal	Appeals to be disposed of in accordance with the timetable	Loss on appeal contained in VR5 reports	Progress in relation to appeal settlements and amount of appeal loss reported in Board, Annual and Public Performance Reports  RVAPP statistics provided to Scottish government quarterly
2.1.3	Running Roll Proposals/Appeals	As 2.1.2 above	Appeals to be disposed of by statutory deadline	As 2.1.2 above	As 2.1.2 above
2.1.6	Carry Out a Revaluation	Valuation and Rating (Scotland) Act 1956, Local Government (Scotland) Act 1975, and	All subjects to be Revalued in accordance with local and nation evidence and, generally, in line with SAA Practice Notes	Nos of subjects with 2026 RV will be monitored on a weekly basis during the Revaluation process	To MTM. Indirectly to Scottish Government via completed valuations at SAA portal.

## 2.2 The Council Tax Valuation List

CORE OBJECTIVE REFERENCE	CORE OBJECTIVE DESCRIPTION	PLANNING (Including statutory timetables etc)	STANDARDS AND TARGETS	MONITORING (Nos. in brackets refer to Reporting Framework)	REPORTING
2.2.1	Maintenance of the Valuation List	Section 84 of Local Government Finance Act.	No set timetable/ requirement		Monthly stats provided to staff.
		Valuation List update schedule agreed at start of each year.	Weekly Updates	Admin Officer responsibility	KPIs reported to Scottish Executive and included in Board, Annual and Public Performance Reports
		KPI targets agreed by MT at start of each year.	Ratio of additions made within 3, 6 and 9 months each year. Average number of days taken to alter the List	Monthly reports of progress re surveys (CF7), additions to Val List (CT8) and Time Lag stats provided to Management Team.	
2.2.3	Disposal of Council Tax Proposals/Appeals	The Council Tax (Alterations of Lists and Appeals) (Scotland) Regulations 1993	No set timetable/ requirement for disposal. Establish various dates for dealing with cited appeals	Monthly reports on appeals progress (CT1) provided to Management Team	Progress in relation to appeal settlements reported in Annual and Public Performance Reports
		Hearing of appeals as cited by the LTC	LTC and statutory timetables to adhere to.		

## 2.3 Register of Electors

CORE OBJECTIVE REFERENCE	CORE OBJECTIVE DESCRIPTION	PLANNING (Including statutory timetables etc)	STANDARDS AND TARGETS	MONITORING (Nos. in brackets refer to Reporting Framework)	REPORTING
2.3.1	Compilation of Register of Electors	Representation of the People Act 2000 Elections Act 2020	Registers normally to be published annually, prior to 1 <sup>st</sup> December.	Canvass Progress Stats (ER2) and electronic returns provided to Senior Managers weekly during canvass period	Canvass return rate reported to Scottish Assessors Association and included in Board, Annual and Public Performance Reports. Electoral Commission/Cabinet Office statistics submission
		Section 10 of Representation of the People Act 1983	Carry out an annual canvass (to allow publication of above). Aim for maximum return possible of relevant canvass forms and ITRs.		
		Schedule of canvass form issue and reminder dates agreed in advance.		System providers supply rates of return weekly. These returns are shown separately in ER2	These returns are shown separately in stats shared with SAA.
2.3.2	Maintenance of Register of Electors	The Representation of the People Regulations 2001	Monthly updates to be made to registers	Update Statistics (ER1, ER3, and	Monthly changes included in Board



		Regulations set out a timetable to be followed each year. Amended for working days and local holiday variations etc at start of each year.	from Normally January to September each year but see changes for IER Implementation.	ER4 etc as per Reporting Framework) presented to Management Team monthly, between January and September.	and Annual Reports. Electoral Commission/Cabinet Office statistics submission
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**DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD**

Report by Depute Assessor & Electoral Registration Officer

Valuation Joint Board – 21 June 2024

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**Subject: Best Value - Performance Reporting and Planning**

**1.0 Purpose of Report**

To update the Members of the Joint Board on progress in relation to Best Value and, in particular, to advise on external performance reports for the year 2023/24.

To seek approval of the Public Performance Report for 2023/24

To seek approval of the Key Performance Indicator (KPI) targets for 2024/25.

**2.0 Background****2.1 Best Value – General**

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

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

Assessors provide measures of Council Tax List and Valuation Roll performance to the Scottish Government, annually. These also form the basis of the Board's Public Performance Reports. The performance targets for 2023/24 were approved by the Board at its meeting on 23 June 2023.

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

The KPIs for the Joint Board area for the year 2023/24 have been compiled and are attached (Appendix 1) for members consideration.

Performance in relation to Non-Domestic Rating was down on last year. Targets were maintained at previous year's levels in the expectation that there would be an upwards trend following a Revaluation year.

Our targets were not achieved and performance has not yet returned to levels seen over a longer period of time (see Appendix 2). The downward trend in recent years coincides with NDR Reform, the loss of experienced qualified staff and our inability to recruit qualified replacements.

It was acknowledged when setting the 2023/24 KPI targets that there were a number of uncertainties, each with the ability to impact on KPIs. Appeal volumes were highlighted.

The LTC have continued apace with citing remaining CT appeals which has required continued resource throughout the year to prepare cases and comply with new procedural arrangements. A particular challenge has been the availability of qualified valuers to appear in the role as Expert Witness at hearing. Of our 10 valuer grade positions only 2 are qualified. We have therefore been dependent on Divisional Valuer and Assessor grades to drive forward appeal disposal and other work streams. Long term sickness of qualified staff has also impacted.

The introduction of an annual Self Catering audit has been a major new work stream which has been ongoing for the past 14 months. KPI targets were not altered last year as the impact was unpredictable. The audit has directly impacted on KPI numbers as resulting changes to Roll and List are retrospective.

Stripping those unavoidable KPIs numbers from the stats provides a more accurate comparison with the previous year and results in slightly better performance levels— 44% in 3 months becomes 50% and 66% in 6 months becomes 75%.

As the 2022/23 audit is still ongoing, the real impact will be felt more in the 2024/25 stats. It is acknowledged that the resources allocated to the audit also indirectly impacted on KPIs with less focus afforded to NDR and CT survey workloads.

A significant amount of resource has been spent on a sold house backlog exercise following a “root and branch” review of the process in late 2023. Valuation teams in Clydebank have been working on this unexpected work stream for months. The nature of retrospectively increasing bands has understandably resulted in a spike in related enquiries.

We restructured our valuation teams in November 2023. The full benefit will not be realised until such times as sold house backlogs and CT appeal hearings are cleared.

In relation to Council Tax, the workload relating to the entry of new houses into the Council Tax List was down on last year. Stripping unavoidable SCU Audit KPI numbers out results in a marginally better performance – 66% in 3 months becomes 72% and 84% in 6 months becomes 87%. CT stats have also been directly impacted as a result of the points raised above.

The 2023/24 KPI statistics and targets for the year 2024/25, as contained in Appendix 1, have been submitted to the Scottish Assessors' Association for collation and onward transmission to the Scottish Government.

### 3.1.2 Public Performance Report

The above KPIs have been included in our 2023/24 Public Performance Report which is attached for Members' consideration (Appendix 3).

## 4.0 **Next Steps**

### 4.1 Performance Monitoring/Key Performance Indicators (KPIs)

The proposed KPI targets for 2024/25 are presented today for approval (see Appendix 1). A full re-consideration of existing KPIs was undertaken following successive years of missed targets the foreseen continued impact on KPIs of the annual SCU audit.

It is suggested that the targets are set to take cognisance of the known fact that circa 300 retrospective NDR deletions and CT new entries will be made to the Roll and List as a result of the annual SCU audit.

No further adjustments to KPIs have been proposed. This effectively retains team and individual targets at last year's levels. It is envisaged that the benefits of valuation team splits will be realised once existing sold house and appeal backlogs are cleared.

As ever, there are a number of uncertainties which all have the ability to impact on KPI targets for 2024/25. These include the unpredictability of Non-Domestic appeal volumes our ability to adequately fill staff vacancies.

Performance against these targets will be monitored monthly by valuation teams and quarterly by the Management Team with a view to redirecting resources as required.

The Public Performance Report for 2023/2024 will, subject to the approval sought below, be posted on our website.

## 5.0 **Recommendations**

Members are asked to:

- (a) Note the performance in relation to the Valuation Roll and Council Tax List KPIs for 2023/24.
- (b) Approve the Public Performance Report for 2023/24.
- (c) Approve the KPI targets for 2024/25.

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Person to contact:  
Darryl Rae (Depute Assessor and ERO)  
Tel: 0141 562 1260;  
E-mail: [darryl.rae@dab-vjb.gov.uk](mailto:darryl.rae@dab-vjb.gov.uk)

Appendices

- Appendix 1: KPI Statistics
- Appendix 2: KPI Trends
- Appendix 3: Public Performance Report



Dunbartonshire and Argyll & Bute  
Valuation Joint Board

## **Best Value - Performance Reporting and Planning**

### **KPI STATISTICS** **2023/2024 Report and 2024/25 Targets**

#### **Valuation Roll**

Total No of entries as @ 1<sup>st</sup> April 2023 15,180  
Total Rateable Value @ 1<sup>st</sup> April 2023 £393.8 million

During the year, 936 amendments were made to the Valuation Roll within the following periods

Period	<b>Actual 2022/23</b>	Target 2023/24	<b>Actual 2023/24</b>	Target 2024/25
0-3 months	<b>55%</b>	70%	44%	50%
3-6 months	<b>18%</b>	20%	22%	15%
>6 months	<b>27%</b>	10%	34%	35%

Total No of entries as @ 31<sup>st</sup> March 2024 15,097  
Total Rateable Value @ 31<sup>st</sup> March 2024 £394.2 million

#### **Council Tax**

Total Number of entries @ 1<sup>st</sup> April 2023 147,984

1,013 new entries were added to the Valuation List within the following periods

Period	<b>Actual 2022/23</b>	Target 2023/24	<b>Actual 2023/24</b>	Target 2023/24
0-3 months	<b>88%</b>	90%	<b>69%</b>	70%
3-6 months	<b>9%</b>	7%	<b>15%</b>	5%
>6 months	<b>3%</b>	3%	<b>16%</b>	25%

Total Number of entries @ 31<sup>st</sup> March 2023 148,497

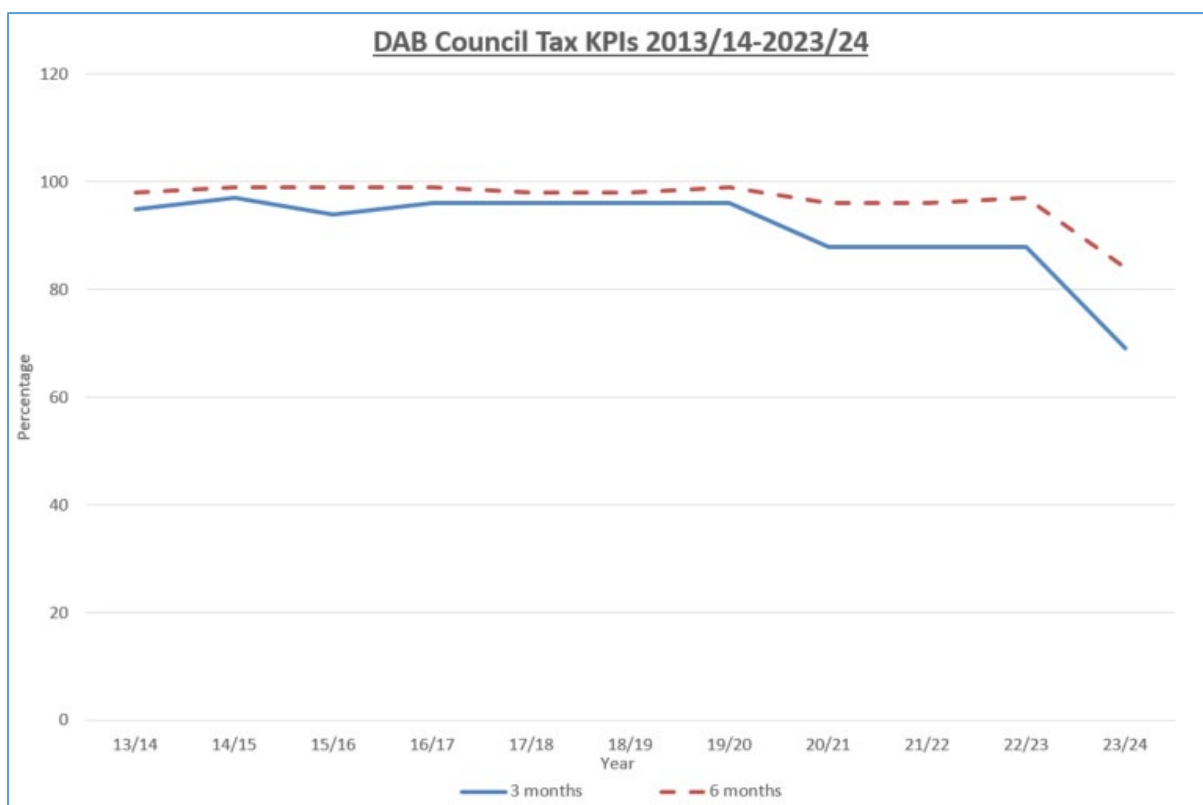
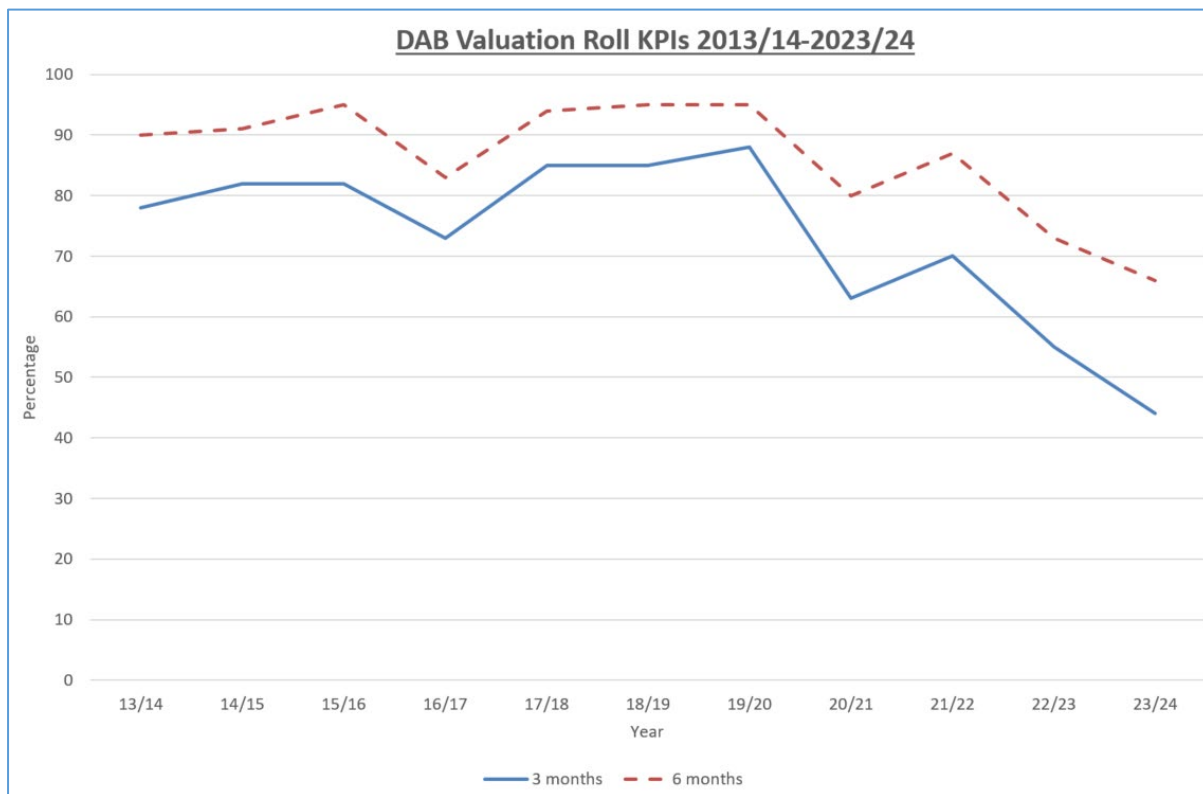






Dunbartonshire and Argyll & Bute  
Valuation Joint Board

**Best Value - Performance Reporting and Planning - KPI Trends**







*Dunbartonshire and Argyll & Bute  
Valuation Joint Board*

# Public Performance Report 2023/24

235 Dumbarton Road  
CLYDEBANK  
G81 4XJ

0141 562 1200

Kilbrannan House  
Bolgam Street  
CAMPBELTOWN  
PA28 6JY

01586 555300

[assessor@dab-vjb.gov.uk](mailto:assessor@dab-vjb.gov.uk)

[saa.gov.uk/dab-vjb](http://saa.gov.uk/dab-vjb)

## 1.0 Background

The Assessor for Dunbartonshire and Argyll & Bute Valuation Joint Board is an independent statutory official who is responsible for the preparation and maintenance of the Valuation Rolls and Council Tax Valuation Lists for East and West Dunbartonshire and Argyll & Bute Councils. The Assessor has also been appointed as the Electoral Registration Officer for these three areas and he is therefore required to prepare and maintain their Registers of Electors and Absent Voting lists.

The service is conducted from two main offices located at the addresses above.

## 2.0 General Information

During the year to 31st March 2024, the organisation had a full-time equivalent staff of 49.23 and 5 temporary and a staffing budget of £2.4m. A total of 257.26 full-time equivalent days (5.24%) were lost through illness, a decrease from 7.66% in 2022/23.

## 3.0 The Council Tax Valuation List

The Council Tax Valuation List contains all domestic properties and shows their allocated Council Tax band which is based on the market value of the property as at 1991. The bands shown are used by our constituent authorities for the production of Council Tax bills.

As at 31st March 2024, the Valuation Lists for Dunbartonshire and Argyll & Bute contained 148,947 subjects. Of the 1,013 houses added to the List between 1st April 2023 and 31st March 2024, the time between the date of occupation/completion and the issue of the Notice of Banding is shown in the following table. The 3 month target was missed by 21% this year and the 6 month target surpassed by 8%. Whilst the total number of new entries was down on the previous year it is noted that 2023/24 was the fourth highest year in the past 12 years for total number of new entries.

The targets which we have set for 2024/25 are 70% within 3 months and 75% within 6 months. These targets are notably lower than last year. The introduction of an annual Self Catering Audit results in retrospective changes to both the Valuation Roll and List. It is estimated that around 300 Self Catering Units will be deleted from the Valuation Roll in 2024/25 as a direct result of the 2022/23 SCU Audit. These subjects will require to be added to the Council Tax Valuation List effective from 1 April 2022.

2024/25 targets have been adjusted to reflect this reality. The net effect is valuation teams are still working to the same individual KPI targets as 2023/24.

Year	Number	Within 3 Months		Within 6 Months	
		Target	Achieved	Target	Achieved
2023/24	1013	90%	69%	95%	84%
2022/23	1231	90%	88%	95%	97%
2021/22	1395	96%	88%	98%	96%
2020/21	917	86%	88%	95%	96%
2019/20	1061	96%	96%	98%	99%
2018/19	992	96%	96%	98%	98%
2017/18	832	95%	96%	98%	98%
2016/17	932	95%	96%	98%	99%
2015/16	1077	95%	94%	98%	99%
2014/15	1269	95%	97%	98%	99%
2013/14	1074	95%	95%	98%	98%
2012/13	1110	93%	96%	98%	99%

## 4.0 Non Domestic Valuation Rolls

Valuation Rolls contain the rateable values of all non-domestic properties within the valuation area. The rateable values shown are used by the Joint Board's constituent local authorities for the production of non-domestic rates bills, and for the calculation of various different relief schemes operated by local authorities and Scottish/UK Governments. They are also used by water suppliers for calculating water bills for non-domestic properties.

As at 31st March 2024 the Valuation Rolls for Dunbartonshire and Argyll & Bute contained 15,097 subjects with a total rateable value of £394.2 million. Of the 936 amendments made to the Valuation Roll between 1st April 2023 and 31st March 2024, the performance reflecting time between the effective date of the alteration and the issue of the Valuation Notice is shown in the following table, along with previous years' data. The performance was below the 3 month and 6 month target.

The targets we have set for 2024/25 are 70% within 3 months and 90% within 6 months.

Year	Number	Within 3 Months		Within 6 Months	
		Target	Achieved	Target	Achieved
2023/24	936	70%	44%	90%	66%
2022/23	847	75%	55%	90%	73%
2021/22	949	75%	70%	90%	87%
2020/21	984	76%	63%	91%	80%
2019/20	928	86%	88%	95%	95%
2018/19	1084	85%	85%	95%	95%
2017/18	989	83%	85%	95%	94%
2016/17	848	83%	74%	95%	84%
2015/16	969	80%	81.9%	94%	95.4%
2014/15	950	80%	82%	94%	91%
2013/14	892	80%	78.4%	94%	90.5%
2012/13	1369	80%	78%	92%	91%

## 4.0 Electoral Registers

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

There were no major Electoral events throughout the year but Electoral Registration services were provided to Argyll and Bute Council for the South Kintyre By-Election on 2 November 2023.

The 2023 annual Canvass was undertaken with the use of digital tablets. Internet returns (Ecomms) increased from 20k to 26k from the 2022 Canvass to 2023. Route 2 response rates also showed greater return than 2022.

Annual Registers were published on 1st December 2023. The total electorate figure was slightly down on the total at publication in November 2022. Registers for East Dunbartonshire were republished in March 2024 following a review of polling district boundaries.

<b>Year</b>	<b>Electorate at Publication</b>
2023	224,595
2022	226,626
2021	229,336
2020	224,800
2019	219,861
2018	219,637
2017	222,507
2016	221,078
2015	218,668
2014	223,594

## 5.0 Other items of note

During the year the organisation:

- Rolled out procedures to accommodate changes to Online Absent Votes from October 2023
- Rolled out procedures to accommodate changes to Overseas Electors from Jan 2024
- Undertook UK Boundary Review and polling district / place reviews
- Undertook a restructure of the Valuation Teams splitting the Clydebank section into two teams with the introduction of a new Divisional Assessor post.
- Marked 5 posts for deletion to release ongoing funding for the replacement of the Assessors IT system (integral to valuation functions for Council Tax and NDR).
- Continued with ICT development to build a system for the logging and tracking and processing of NDR proposals appeals following NDR appeal reform
- Undertook market research and commenced the procurement process for a replacement Assessors system
- Assisted in the transfer of over 120 Council Tax appeals and 1200 NDR legacy 2017 appeals from the Valuation Appeal Committee to the First-tier Tribunal of the Local Taxation Chamber
- Commenced disposal of transferred CT appeals and presented cases to the First-tier Tribunal at online hearings under the new rules and procedures.
- Commenced disposal of transferred NDR appeals and presented cases to the First-tier Tribunal at online hearings under the new rules and procedures.
- Established a remit and reintroduced formal meetings of the Valuation Working Group

- Created an NDR proposal disposal programme for Reval 2023
- Commenced consideration of 2023 Revaluation proposals initially for completeness and thereafter merits
- Introduced templates for NDR proposal Written Statements and Decision Notices following NDR appeal reform
- Commenced the 2022/23 annual Self Catering Audit
- Created a project team to consider a number of identified backlog sold house surveys
- Brought forward changes to instructions and processes around the sold house process to ensure backlogs would not be repeated
- Recognised the extensive loss of experience within in the valuation teams over a short period and took steps to develop the new teams, establishing formal training sessions with the use of our new conferencing facilities across office locations
- Reconsidered the VJBs reporting framework
- Published 2023's Public Sector Equality Duty report
- Completed a Progress Update Review for submission to the Keeper
- Introduced regular Record Management days across both office locations to ensure full adherence with our business classification and retention schemes
- Concluded Print and Mail Services Contract
- Established a Long Term workforce plan
- Carried out our annual good governance self-assessment
- Completed workforce planning audit

Our customer satisfaction survey showed that last year 83% of respondents reported that their dealings with our services were brought to a satisfactory conclusion.

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





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

Report by Treasurer

Valuation Joint Board – 21 June 2024

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**Subject: Assurance Statement for the year ended 31 March 2024 from the Shared Service Manager – Audit & Fraud**

**1. Purpose**

- 1.1** The purpose of this report is to advise Members of the Board of the contents of the annual Assurance Statement given to Members of the Board in support of the Annual Governance Statement. This report outlines how audit assurances are obtained.

**2. Background**

- 2.1** The Public Sector Internal Audit Standards (PSIAS) became effective on 1<sup>st</sup> April 2013 (revised in 2017) and require that:

*“The chief audit executive [WDC: Shared Service Manager – Audit & Fraud] must deliver an annual internal audit opinion and report that can be used by the organisation to inform its governance statement.*

*The annual internal audit opinion must conclude on the overall adequacy and effectiveness of the organisation’s framework of governance, risk management and control.*

*The annual report must incorporate:*

- *The opinion;*
- *A summary of the work that supports the opinion; and*
- *A statement on conformance with the Public Sector Internal Audit Standards and the results of the quality assurance and improvement programme”.*

- 2.2** The Assurance Statement is included at Appendix 1.

**3. Main Issues**

- 3.1** The Shared Service Manager – Audit & Fraud is pleased to report continued good progress across the Council and the VJB on implementation of audit action plans. The Internal Audit Annual Report and Assurance Statement states that reasonable assurance can be placed upon the adequacy and effectiveness of West Dunbartonshire Council’s internal control system operated by the Council on behalf of Dunbartonshire and Argyll & Bute Valuation Joint Board in the year to 31 March 2024.

**3.2** The annual Assurance Statement for the year ended 31 March 2024 at Appendix 1 includes the Shared Service Manager's independent and objective opinion as to the adequacy and effectiveness of West Dunbartonshire Council's internal control system, operated by the Council on behalf of Dunbartonshire and Argyll & Bute Valuation Joint Board.

**4. Conclusions and Recommendations**

- 4.1** Members are requested to:
- (i) note the contents of the annual Assurance Statement for the year ended 31 March 2024 provided at Appendix 1.

.....  
**Laurence Slavin**  
**Treasurer**  
**Date: 5 June 2024**

**Person(s) to Contact:** Andi Priestman, Shared Service Manager - Audit & Fraud  
West Dunbartonshire Council  
E-mail: [andi.priestman@west-dunbarton.gov.uk](mailto:andi.priestman@west-dunbarton.gov.uk)

**Appendix:** Internal Audit Assurance Statement for the year ended 31 March 2024

**Assurance Statement for the year ended 31 March 2024**  
**from the Shared Service Manager – Audit & Fraud**

**To the Members of the Dunbartonshire and Argyll & Bute  
Valuation Joint Board**

As Shared Service Manager – Audit & Fraud of West Dunbartonshire Council, I am pleased to present my annual statement on the adequacy and effectiveness of the internal control system operated by the Council on behalf of Dunbartonshire and Argyll & Bute Valuation Joint Board for the year ended 31 March 2024.

**Respective responsibilities of management and internal auditors in  
relation to internal control**

It is the responsibility of the Council's senior management to establish an appropriate and sound system of internal control and to monitor the continuing effectiveness of that system on behalf of the Dunbartonshire & Argyll & Bute Valuation Joint Board. It is the responsibility of the Shared Service Manager – Audit & Fraud to provide an annual overall assessment of the system of internal control.

**Sound internal controls**

The main objectives of the Council's system of internal control are:

- To ensure adherence to management policies and directives in order to achieve the organisation's objectives;
- To ensure economic, efficient, effective and safe use of resources and assets;
- To ensure the relevance, reliability and integrity of information, so ensuring as far as possible the completeness and accuracy of records; and
- To ensure compliance with statutory requirements.

Any system of internal control can only ever provide reasonable and not absolute assurance that control weaknesses or irregularities do not exist or that there is no risk of material errors, losses, fraud, or breaches of laws or regulations. Accordingly, the Council is continually seeking to improve the effectiveness of its system of internal control.

**The work of internal audit**

Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.

The Council's Internal Audit Section operates in accordance with the *Public Sector Internal Audit Standards* (The Standards) which have been agreed to be adopted from the 1<sup>st</sup> April 2013 by the relevant public sector Internal Audit Standard setters. The Standards apply the Institute of Internal Auditors International Standards to the UK Public Sector.

PSIAS requires that a Quality Assurance and Improvement Programme (QAIP) is developed in order to provide assurance that internal audit activity

- Is conducted in accordance with an Internal Audit Charter;
- Operates in an efficient and effective manner; and
- Is perceived to be adding value and improving operations.

An internal self-assessment of internal audit practices has been carried out by Internal Audit every year since PSIAS became effective on 1<sup>st</sup> April 2013, with improvements identified and implemented as appropriate. PSIAS also requires, as outlined in Standard 1300 "QAIP", that:

*"External assessments must be conducted at least once every five years by a qualified, independent assessor or assessment team from outside the organisation. External assessments can be in the form of a full external assessment or a self-assessment with independent external validation".*

To meet this requirement, a reciprocal arrangement to complete a programme of inspections has been developed by the Scottish Local Authorities Chief Internal Auditors Group (SLACIAG). The next external review is due to be carried out in 2024.

The Internal Audit Section undertakes an annual programme of work based on a risk assessment process which is revised on an ongoing basis to reflect evolving risks and changes within the Council. All Internal Audit reports identifying system weaknesses and/or non-compliance with expected controls are brought to the attention of management and the Audit Committee together with appropriate recommendations and agreed action plans.

Specific reports relating to Dunbartonshire and Argyll & Bute Valuation Joint Board are submitted to meetings of the Valuation Joint Board.

For 2023/24 Internal Audit completed a follow up exercise of the 2022/23 audit of workforce planning arrangements and all agreed actions have been implemented.

### **Basis of Opinion**

My evaluation of the control environment is informed by a number of sources:

- The audit work undertaken by internal audit during the year to 31 March 2024;
- The assessment of risk completed during reviews of the annual audit plan;

- The assurance statement signed by the Assessor and Electoral Registration Officer on the operation of the internal financial controls within the Valuation Joint Board during the year to 31 March 2024;
- Reports issued by the Valuation Joint Board's External Auditors, Audit Scotland and other review agencies; and
- My knowledge of the Council's and the Valuation Joint Board's governance, risk management and performance monitoring arrangements.

### **Opinion**

It is my opinion, based on the above, that reasonable assurance can be placed upon the adequacy and effectiveness of West Dunbartonshire Council's internal control system, operated by the Council on behalf of Dunbartonshire and Argyll & Bute Valuation Joint Board for the year to 31 March 2024.

**Signature: Andi Priestman**

**Title: Shared Service Manager – Audit & Fraud**

**Date: 5 June 2024**



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

Report by the Electoral Registration Officer

Valuation Joint Board – 21 June 2024

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**Subject: Electoral Registration Service update****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 22 March 2024 referred to the 2023 Canvass, changes arising from the Elections Act 2022, UK Parliamentary boundary review and UK Parliamentary General Election.

**3.0 Current Position - General****3.1 Electoral Registration Processes**

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

**4.0 UK Parliamentary General Election (UKPGE)**

- 4.1 Prior to the election being called the PAO arranged weekly meetings with the Admin team to discuss and action any relevant items on the Risk Action List and Project Plan, mentioned in the previous Board papers. These meetings continue.
- 4.2 All staff instructions relating to elections have been created for new processes and procedures, or updated as appropriate for existing procedures.
- 4.3 Refresher training has taken place for permanent staff and temporary staff have received full training on tasks they are responsible for.
- 4.4 Timetables have been set and data is being supplied timeously.
- 4.5 Meetings with Returning Officer staff for all councils (including North Lanarkshire) continue.
- 4.6 As part of our Electoral Participation Strategy we issued Electoral Commission designed awareness posters for voter ID and registering to vote to partners and target groups.
- 4.7 Branded promotional pens were purchased. During the first 2 weeks of May we issued batches of these to facilities we identified as being in contact with under-registered groups. These were letting agents and sports facilities.

- 4.8 On 19 March we contacted electors, by email or letter, who had an absent vote for devolved elections, but not for reserved elections, to raise awareness that they must make a separate application.
- 4.9 On the same date all overseas electors, who were already registered to vote, but did not have any absent voting arrangements in place were contacted giving information on options available. The uptake for this was very low.
- 4.10 Since 19 March we have processed over 350 overseas applications to register. 50% of these new applicants have not applied for an absent vote.
- 4.11 A further contact has been made with both existing and new overseas electors to encourage applications and provide information on deadlines for absent votes.
- 4.12 The uptake for Voter Authority Certificates has not been as great as expected – see table at 4.16
- 4.13 Applications to Register to Vote have increased since the announcement on 23 May.
- 4.14 However, of the 3633 applications received 1839 of them (around 51%) are from people who are already registered. These still need to be processed by staff as contact details and edited register decisions are updated.
- 4.15 Online processing of applications is not, to date, causing any issues and being managed efficiently by staff.
- 4.16 As at 12 June 2024 the number of applications received for each workstream are as follows:-

<b>Application Type</b>	<b>Applications Received</b>
Postal Vote	6665
Proxy Vote	417
Overseas Voter Registration	441
Voter Authority Certificate	135
Register to Vote	6740

## **5.0 Canvass 2024**

- 5.1 Plans were approved to start annual canvass on 1 July 2024.
- 5.2 Due to the announcement of the forthcoming UK Parliamentary General Election the canvass will now begin on Monday 5 August 2024.
- 5.3 Annual Publication of the Register will remain as 1 December 2024.
- 5.4 A full report will be made to the board at the next scheduled meeting.

## **6.0 Follow-Up of Invitations to Register (ITRs)**

- 6.1 ITR canvass was completed on 1 April 2024.



- 6.2 The table below shows information collected by canvassers on the doorstep, and also received “by others means” (paper or online), perceived to be due to canvassers leaving a calling card where they did not get a response to door knock.

	<b>ITR details collected by canvasser</b>	<b>ITR responses by other means</b>	<b>Percentage return</b>
Argyll & Bute	167	214	23%
East Dunbartonshire	133	171	25%
West Dunbartonshire	109	177	17%

## **7.0 Recommendations**

- 7.1 Members are asked to note the content of this report.

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Person to contact:  
Rosemary Nelson (Principal Administration Officer)  
Tel: 07826 914726  
E-Mail: [rosemary.nelson@dab-vjb.gov.uk](mailto:rosemary.nelson@dab-vjb.gov.uk)



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

Report by Depute Assessor &amp; Electoral Registration Officer

Valuation Joint Board – 21 June 2024

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**Subject: Assessors Service Update****1.0 Purpose**

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

- 1.1 General Background of Non-Domestic Rating and Council Tax;
- 1.2 Progress in relation to maintenance of the Non-Domestic Rating (NDR) valuation roll;
- 1.3 Progress in relation to disposal of 2017 NDR Revaluation and 'running roll' appeals;
- 1.4 Progress in relation to disposal of 2023 NDR proposals;
- 1.5 Progress in relation to the annual review of Self Catering subjects;
- 1.6 Progress in relation to the Assessor's Council Tax valuation function;
- 1.7 Progress in relation to disposal of Council Tax proposals and appeals;
- 1.8 Forthcoming priorities and next steps;

**2.0 General Background on Non-Domestic Rating**

- 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 now take place every 3 years. The latest general Non-Domestic Revaluation took effect from 1st April 2023 with a valuation date of 1 April 2022. This was the first Revaluation since 2017. Work has begun on the 2026 Revaluation.
- 2.2 Once a Revaluation Roll is made up, the Assessor is required to maintain the 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 challenged by relevant parties. From 1 April 2023 this process consists of two stages – an initial proposal stage to the Assessor, with the option to appeal an Assessor's decision to the Local Taxation Chamber (LTC).
- 2.3 Complex appeals proceeded to the Lands Tribunal for Scotland rather than the local Valuation Appeal Committee and in these cases, no statutory disposal dates apply. A number of appeals from the 2005, 2010 and 2017 Valuation Rolls

remain outstanding and have now transferred from the Lands Tribunal to the Upper Tribunal of the LTC.

- 2.4 The Non-Domestic Rating system has been subject to significant reform in recent years. The Non-Domestic Rating (Scotland) Act was passed in March 2020 and subsequent Regulations since have specified a range of dates, from November 2020 to April 2023, on which various sections of the Act came into force. Grant funding of £236,000 was available, (comprising of carried forward funds of £55k and new funding of £181k), for the 2022/23 financial year to assist with the implementation of the reforms. Funding for 2023/24 & 2024/25 has been capped at £181k and £186k despite funding bids of £261k and £300k respectively being made to the Scottish Government. Funding for these ongoing new burdens after 2025/26 remain uncertain. We continue to seek to embed NDR reform into “business as usual” practices going forward.
- 2.5 The existing powers and duties of the independent local Valuation Appeal Panels/Committees passed to the First Tier Tribunal (FtT) of the newly formed LTC of the Scottish Courts and Tribunals Service (SCTS) on 1 April 2023. The LTC now deal with both Non-Domestic and Council Tax appeals.

### 3.0 **General Background on Council Tax**

- 3.1 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 Valuation Lists and deal with any subsequent appeals scheduled for hearing at the LTC.

### 4.0 **Current Position as at 31 May 2024**

#### 4.1 Maintenance of the Non-Domestic Rating Valuation Roll

- 4.1.1 The final 2023 Revaluation Roll was made up on 15 March 2023 and came in to force on 1 April 2023. New valuations for 15,180 properties were published online at the Assessors Portal.
- 4.1.2 Since 1 April 2024, 688 alterations have been made to the Valuation Roll. The majority of those were SCU deletions (More detail at 4.4).

#### 4.2 Disposal of 2017 Revaluation and ‘running roll’ appeals

- 4.2.1 Of the 9211 appeals received between 1 April 2017 and 31 March 2023, 7852 have been disposed of leaving 1,359 outstanding. Agents are now beginning to intimate mass withdrawals of Covid-19 appeals. Intimation has been received that over 350 appeals are to be withdrawn which will bring the total outstanding to circa 1000.
- 4.2.2 The vast majority of the outstanding 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 2024.

4.2.3 All outstanding Non-Domestic appeals transferred from local Valuation Appeal Panels/Committees passed to the FtT of the newly formed LTC Chamber of the SCTS on 1 April 2023. As part of the transfer process the SCTS have written to appellants to seek clarification on whether they still wish to pursue outstanding appeals. We still await a full reconciliation file from the LTC to establish which appeals are still live.

4.2.4 13 NDR hearings have been scheduled throughout 2024 to deal with outstanding NDR appeals. Most hearing dates have over 100 cases listed. It is encouraging to note that many Covid-19 appeals throughout the country are being withdrawn. Nevertheless the frequency of hearings and volume of cases listed is a challenging work stream, particularly as key dates overlap with our 2023 Revaluation proposal disposal programme.

4.2.5 To date, we have presented one substantive NDR case to the LTC under the new procedures and arrangements. The outcome of the appeal is still awaited but the process of presenting our case to the Tribunal for the first time was beneficial to valuation teams.

#### 4.3 Non-Domestic Revaluation 2023 proposals

4.3.1 1258 Non-Domestic Revaluation proposals were received in the permitted 5 month window to 31st August 2023. The Scottish Government extended the normal 4 month window through amended Regulations.

4.3.2 A disposal strategy has been created which aligns with the national strategy of the Scottish Assessors' Association. The current target is to consider all proposals by early 2025. The new 2 tier system requires Assessors to submit Written Statement in response to proposal as well as a Proposal Decision Notice (PDN). The PDN forms the basis of any future appeal to the LTC and requires to be a substantive document fully setting out the Assessors position with reference to supporting evidence. Feedback from our teams mirrors that of Assessors nationally in that the preparation is onerous and required resources are significant.

#### 4.4 Annual Review of Self Catering subjects

4.4.1 The Council Tax (Dwellings and Part Residential Subjects) (Scotland) Amendment Regulations 2021 introduced significant changes to the requirements for Self-Catering classification in the Valuation Roll. The largest change impacting Assessors is the annual provision of evidence of 70 nights letting in a financial year. Existing Self-Catering subjects in the Valuation Roll which no longer meet the criteria are deleted from the Roll and entered into the Council Tax Valuation List.

4.4.2 The 2022/23 Audit exercise has been ongoing for the past 14 months. Annual declaration forms were issued to 2253 Self-Catering Unit operators advising of the changes in legislation and the new qualifying requirements. Supporting evidence was also requested. We received a total response rate of 82% following a round of reminder issues.

- 4.4.3 All existing entries have now been fully considered. A total of 375 SCUs have not met the qualifying criteria and have been deleted from the Valuation Roll. The next step requires those deleted entries to be entered as dwelling on the Council Tax Valuation List. This process will take some time and in some time as fresh assessments of value will be required for many subjects. It is envisaged we will complete this by August 2024 which will be the conclusion to the 2022/23 Audit.
- 4.4.4 The initial audit exercise was expected to be the most laborious as we established and eliminated those SCUs not meeting the qualifying criteria. The expectation for future audits would be less churn from year to year. The SAA have developed an online form for the 2023/24 Audit which is intended to cut down on some of the manual processing elements of this task.
- 4.4.5 As the exercise is an annual requirement, the audit will continue to significantly impact on available resources year on year.
- 4.4.6 The 2023/24 Audit exercise will commence after the UKPGE. The Council Tax (Dwellings and Part Residential Subjects) (Scotland) Amendment Regulations 2024 came into effect from 1 April 2024 and imposes a 56 day time limit for supporting evidence of lettings to be supplied to the Assessor. Failure for not providing evidence results in the property being deleted from the Valuation Roll, and added to the Council Tax Valuation List.
- 4.4.7 The retrospective nature of this audit involves verifying evidence of lettings for the previous financial year. This results in changes to the Valuation Roll or List being effected significantly beyond our traditional KPI targets.
- 4.5 Maintenance of the Council Tax Valuation List
- 4.5.1 Since April, 104 properties have been added to the Council Tax List and 51 have been deleted bringing the total number of dwellings in the Joint Board area to 148,552.
- 4.6 Sold House Band Increases
- 4.6.1 We continue to focus on the backlog of sold house banding re-appraisals which was highlighted at the last Board meeting. There has been a concerted focus on this project over the last few months. A number of properties have been subject to backdated increases with further increases expected to be actioned throughout June. It is envisaged the backlog will be clear by the end of June.
- 4.6.2 The Assessor is required to review the band a property has been placed in, where a property has been subject to a material increase, and it is subsequently sold. Legislation dictates that the date of first sale following the alteration must be used in such circumstances.
- 4.6.3 Understandably this has prompted some enquires and complaints. New processes and guidance have been introduced to ensure this work stream is fully monitored and understood to avoid a similar situation from reoccurring.

#### 4.7 Council Tax Proposals and Appeals

4.7.1 There are 77 Council Tax Proposals and Appeals outstanding down from 140 when last report the Board. This has been a significant work stream with many appeals proceeding to hearing before the LTC.

4.7.2 All outstanding Council Tax proposals and appeals were transferred to the LTC in April 2023. 50 Appeals have since been listed for hearing / disposal by the LTC. Hearing have been scheduled routinely throughout the period.

4.7.3 Appellants now have to lodge Council Tax appeals directly with the LTC, where they disagree with the Assessors decision notice issued in respect of their Proposal.

#### 4.8 Digitisation of Council Tax files

4.8.1 We continue work on our project to scan our paper file records for Council Tax. The project commenced in November 2023. The digitisation of records offers a number of benefits in terms of space saving, improved accessibility for hybrid workers and reduced risk of loss or damage. Temporary clerical assistants have been employed in Clydebank and Campbeltown offices to undertake the project with support from existing staff. As at 12 June 2024 progress was noted as;

Council Area	Total Number scanned
Argyll & Bute	17,115
East Dunbartonshire	21,524
West Dunbartonshire	21,393
Total	60,032

This is a 26,648 increase since numbers were last reported to the Board in March.

#### 5.0 **Forthcoming Priorities and Next Steps**

5.1 Our immediate priority is to close off the sold house banding re-appraisal back log project. We await access to inspect some properties but in the whole this project is expected to be completed by end June 2024.

5.2 For the remainder of the calendar year, we will continue to focus on Non-Domestic 2017 and 2023 proposal and appeal disposal programmes. Under the new legislation Proposal Determination Dates are required to be set for the 1258 proposals received. Scheduling remains fairly typical to previous revaluation cycles with bulk category subjects such as shops, offices and industrials grouped together.

5.2 We will shortly issue Annual Self Catering declaration forms to confirm the 2023/24 financial year position. This has been delayed by the announcement of the UKPGE. Where Self Catering entries no longer meet the criteria they will be deleted from the Valuation Roll and added the Council Tax list as dwellings.

5.4 The Council Tax scanning project will continue to March 2025 with some disruption expected as resources are re-directed towards UKPGE preparation.

## **6.0 Recommendations**

6.1 Members are asked to note:-

- (a) Progress in relation to the general maintenance of the Valuation Roll and the disposal of both 2017 appeals and 2023 proposals.
- (b) Progress in relation to the new SCU annual audit for the qualifying year 2022/23 and preparations for the forthcoming 2023/24 audit.
- (c) Progress in relation to the general maintenance of the Council Tax List, including the disposal of Council Tax proposals and appeals,
- (d) The continued focus on the backlog of sold house reviews which may result in retrospective band increases and the work being undertaken to address the issue.
- (e) The progress of our Council Tax record digitisation project.
- (f) Progress being made in relation to forthcoming priorities and next steps.

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Person to contact:

Darryl Rae (Depute Assessor and ERO)

Tel: 0141 562 1260

E-mail: [darryl.rae@dab-vjb.gov.uk](mailto:darryl.rae@dab-vjb.gov.uk)



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

Report by Assessor &amp; Electoral Registration Officer

Valuation Joint Board – 21 June 2024

---

**Subject: Post of Depute Assessor & Electoral Registration Officer –  
Recruitment to fill vacancy**

**1.0 Purpose**

- 1.1 To seek Joint Board Members' approval to proceed with a recruitment process to fill the soon to be vacant post of Depute Assessor & Electoral Registration Officer.

**2.0 Background**

- 2.1 In May 2024, the current Depute Assessor and ERO advised that he had been appointed to the post of Assessor & ERO for Tayside VJB. He subsequently tendered his resignation with effect from 1 September 2024.
- 2.2 Under the Joint Board's Scheme of Delegated Powers, the process for selection and appointment of the Depute Assessor & Electoral Registration Officer is a reserved power – i.e. it is not delegated to the Assessor & ERO.
- 2.3 At its meeting on 24 June 2022 the Joint Board established a Recruitment Panel, consisting of Councillor Vaughan Moody, Councillor Lawrence O'Neill and Councillor Peter Wallace.

**3.0 Current Position**

- 3.1 To avoid an extended void in our management team and a gap its operations, and given the various changes and challenges facing the Joint Board in the coming months, it is proposed that the Joint Board should move to fill the post on the basis of the existing Terms & Conditions as soon as is possible.
- 3.2 A likely timetable for the recruitment process is provided below.

**4.0 Next Steps**

- 4.1 Continue the recruitment process, with appropriate support from West Dunbartonshire Council's HR&OD support team, by advertisement of the vacant post through the **myjobscotland** recruitment web site and by circulation to other Assessors' offices.
- 4.2 The remainder of the process would follow (approximately) as follows/over:-

Action	Date
Joint Board approval to recruit new Depute	21 June Board meeting
Recruitment Advert closes	8 July
Short Listing of interview candidates (if required)	8 -10 July
Interviews	Week beginning 29 July
Preferred candidate selected	Week beginning 29 July

## 5.0 Recommendations

5.1 Members are asked to approve that:-

- (a) The process of recruiting a new Depute Assessor & ERO proceeds as above (or as soon as can be practically achieved),
- (b) The Joint Board's Recruitment Panel completes the Short Listing, Interview and Selection processes with appropriate support from the Assessor & ERO and West Dunbartonshire Council's HR&OD team, and
- (c) The successful appointment will be reported to the Joint Board at its first full meeting following the appointment.

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Person to contact:

Russell Hewton (Assessor and ERO)

Tel: 0141 562 1260

E-mail: [russell.hewton@dab-vjb.gov.uk](mailto:russell.hewton@dab-vjb.gov.uk)

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

Report by Assessor &amp; Electoral Registration Officer

Valuation Joint Board – 21 June 2024

---

**Subject: Personnel Policy – Staff ID Card Policy and Procedure****1.0 Purpose**

- 1.1 To seek Members' approval of a Staff ID Card Policy and Procedure for application within the Joint Board.

**2.0 Background**

- 2.1 In 2023, the Board implemented new door access control systems to both office locations.
- 2.2 Accompanying this change, employees were issued with new ID Cards, along with a VJB branded lanyard.
- 2.3 The introduction of a Policy for Staff ID Cards seeks to document the expectations of the Board, and to formalise the position for all employees.

**3.0 Progress**

- 3.1 Interim procedures were put in place, with all employees requested to prominently display ID Cards when in our offices, or while out of the office and representing the Board/Assessor/ERO.
- 3.2 Within the last year, the Board has received complaints on two occasions, relating to situations where ID Cards have not been displayed.
- 3.3 The Management Team felt the need to formalise processes, and have agreed a draft Staff ID Card Policy and Procedure. The Policy seeks to ensure that the expectation of our Stakeholders in terms of identification is met when they have dealings with our staff.
- 3.4 The draft Policy and Procedure is attached at Appendix 1 for Members consideration.
- 3.5 An Equalities Impact Assessment relating to the introduction of the policy has been carried out and is included within the Policy. The Assessment concludes that there are no equalities issues.

## **4.0 Recommendation**

- 4.1 Members are asked to approve the Staff ID Card Policy, and note the subsequent Procedures, for implementation within the Joint Board.
- 

Person to contact:

Russell Hewton (Assessor and ERO)

Tel: 0141 562 1260

E-mail: [russell.hewton@dab-vjb.gov.uk](mailto:russell.hewton@dab-vjb.gov.uk)

Appendix 1: Staff ID Card Policy and Procedure



*Dunbartonshire and Argyll & Bute  
Valuation Joint Board*

# Staff ID Card Policy and Procedure

## Document Management - Version Control

<b>Staff ID Card Policy and Procedure Rationale/Driver for Review:</b> Informal procedures have been in place since the launch of new building access procedures in July 2023. This new policy seeks to formalise these arrangements.				
Version	Author	Changes	MT Approved	Board Approved
0.1	R Hewton	New policy	4 June 2024	

## **1. Staff ID Card Policy**

- 1.1 Dunbartonshire and Argyll & Bute Valuation Joint Board (“the Board”) recognises the value of its employees, and has a duty of care to all staff concerning their safety at work. Everybody has a responsibility to follow procedures in place for their safety.
- 1.2 In support of this, the Board operates a number of security measures to ensure that persons who access our offices have a proper reason to be present. One measure is the policy that staff wear their ID cards whilst in our buildings.
- 1.3 It is the policy of the Board that staff wear their ID card, in a visible manner, at all times when in or on Board property, and when on official business of the Board/Assessor/ERO. This is now a mandatory requirement.
- 1.4 Any member of staff who persistently fails to wear their ID card, or refuses to wear it without good reason, in contravention of this policy will be subject to disciplinary action in accordance with the Board’s disciplinary procedures.
- 1.5 The Board requires all staff to cooperate with this policy. Managers should remind staff of the requirement where staff are not wearing their ID card.

## **2. Staff ID Card Procedure**

- 2.1 ID cards are issued to new staff upon taking up employment. Line Managers should obtain a suitable photograph from potential employees after appointment, which should be passed to the Secretary, to ensure a new badge is ready and available for the new employees first day. ID Cards will be issued with a branded lanyard and ID card holder which allows the card to be worn in a visible manner.
- 2.2 The ID card will allow staff access to our offices, during office hours. This is by way of a contactless reader at each external door.
- 2.3 Staff must never allow another person, irrespective of whether they are also Board staff, to use their card to enter our premises.
- 2.4 Staff who lose their ID Cards should report this to their line manager and the Secretary as soon as possible.
- 2.5 On receiving notification of a lost ID Card, the Secretary will immediately disable the card in the Board’s Door Control system.
- 2.6 The Secretary will arrange for a replacement ID Card as soon as practicable.

- 2.7 Repeat occurrences of loss of an ID Card by the same staff member may result in a charge for replacement being made.
- 2.8 When staff leave the employment of the Board they are required to return their ID card to their line manager.
- 2.9 The policy does makes it clear that any member of staff who persistently fails to wear their ID card, or refuses to wear it without good reason, or loans it to another person in contravention of this policy will be subject to disciplinary action in accordance with the Board's disciplinary procedure. The expectation is, of course, that this will not be necessary and cases will be exceptional. Staff would only be called to a formal disciplinary hearing having failed to respond to earlier verbal warnings.
- 2.10 Contractors and Visitors to our premises will require to wear a Contractor/Visitor Card. There are kept at each reception area, and should be signed in and out in the visitor book.
- 2.11 If a staff member forgets their ID Card, they should sign out a Visitor Card for the day. This must be signed back in to reception by the end of the working day.

### 3. Equality Impact Assessment

Policy Name	Staff ID Card Policy and Procedure
EIA undertaken by	D. Rae
Stage 1 EQIA Screening	Yes
Stage 2 EQIA completed	No
* In no please provide rationale Policy applies equally to all employees and does not negatively impact on any group which falls within any of the 9 protected characteristics.	
Date	2 June 2024





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

Report by Assessor &amp; Electoral Registration Officer

Valuation Joint Board – 21 June 2024

---

**Subject: Personnel – Reference Policy****1.0 Purpose**

- 1.1 To seek Members' approval of a Reference Policy for application within the Joint Board.

**2.0 Background**

- 2.1 It is common place for the Board to be asked to provide employment references for employees and former employees. These are often requested in a variety of formats depending on the prospective employer.
- 2.2 The Management Team highlighted a gap in policy and procedure in relation to the provision of employment references in a consistent format.

**3.0 Progress**

- 3.1 The Management Team have agreed a Reference Policy and separate procedures.
- 3.2 The draft Reference Policy is attached at Appendix 1 for Members consideration
- 3.3 An Equalities Impact Assessment relating to the introduction of the policy has been carried out and is included within the Policy. The Assessment concludes that there are no equalities issues.

**4.0 Recommendation**

- 4.1 Members are asked to approve the Reference Policy for implementation within the Joint Board.
- 

Person to contact:  
Darryl Rae (Depute Assessor and ERO)  
Tel: 0141 562 1260  
E-mail: [darryl.rae@dab-vjb.gov.uk](mailto:darryl.rae@dab-vjb.gov.uk)

Appendix 1: Reference Policy





*Dunbartonshire and Argyll & Bute  
Valuation Joint Board*

# Reference Policy

## Document Management - Version Control

<b>Reference Policy Rationale/Driver for Review:</b>				
Agreed at December 2024 MTM that a policy is required to cover and streamline procedures around the provision of employment references for former and current employees.				
<b>Version</b>	<b>Author</b>	<b>Changes</b>	<b>MT Approved</b>	<b>Board Approved</b>
0.1	D Rae	New policy	4 June 2024	

## **1. Introduction**

- 1.1 The policy sets out Dunbartonshire and Argyll & Bute Valuation Joint Board's (DABVJB) approach to references for current and former employees, aiming to ensure DABVJB meets its commitment to the fair, equal and consistent treatment of all staff with regards to references.

## **2. Policy Statement**

- 2.1 DABVJB is committed to being a fair employer and will deal with all reference requests in a reasonable and lawful manner.
- 2.2 DABVJB has no legal obligation to provide a reference in most cases but recognises that refusal to do so could be interpreted as an indication that there may be a problem with the individual, which might then disadvantage them from future employment.
- 2.3 This policy applies to all members of staff and must be adhered to at all times when a request for a reference is received.

## **3. Responsibilities**

- 3.1 The Principal Admin Officer has overall responsibility for implementing this policy and associated procedure.
- 3.2 The Business Support Team will be responsible for issuing references for current and former employees using a standard template. References will not include personal opinion of performance or conduct.
- 3.3 Line managers will be responsible for sending all requests for references to the Business Support Team for issue to ensure consistency.

## **4. Monitoring and Review**

- 3.1 The Principal Admin Officer will monitor the effectiveness of the policy on an ongoing basis. Revision and updates will be implemented by the Management Team.

## 5. Equality Impact Assessment

Policy Name	Reference Policy
Policy Lead	D. Rae
Stage 1 EQIA Screening	Yes
Stage 2 EQIA completed	No
* In no please provide rationale Policy applies equally to all employees and does not negatively impact on any group which falls within any of the 9 protected characteristics.	
Date	2 June 2024



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

Report by Assessor &amp; Electoral Registration Officer

Valuation Joint Board – 21 June 2024

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**Subject: Records Management Policy****1.0 Purpose**

- 1.1 To seek Members' approval of a new version of the Board's Record's Management Policy.

**2.0 Background**

- 2.1 The Public Records (Scotland) Act 2011 places an obligation on named authorities in Scotland to produce a Records Management Plan which sets out their arrangements for the effective management of all records. Dunbartonshire and Argyll & Bute Valuation Joint Board is a named authority as defined in the Act. The creation of a Records Management Policy is mandatory within the competency framework element of the plan.
- 2.2 The current version of the Records Management Policy has been in place since October 2016.
- 2.3 The Board have scheduled the policy for review at least every 2 years.

**3.0 Progress**

- 3.1 Following review, the Management Team have agreed changes to the Records Management Policy. Changes are minor in nature and are listed below;
- 4.2 - A new benefit of implementing records management and systems has been identified in relation to home working.
  - 7.1 – References to the Data Protection Act and RIDDOR have been updated to ensure the latest legislation is listed.
  - 10.2 – Arrangements around monitoring and review have been updated confirming a policy review will take place every 2 years.
- 3.2 The draft Records Management Policy is attached at Appendix 1 for Members consideration.

**4.0 Recommendation**

- 4.1 Members are asked to approve the Records Management Policy.
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Person to contact:  
Darryl Rae (Depute Assessor and ERO)  
Tel: 0141 562 1260  
E-mail: [darryl.rae@dab-vjb.gov.uk](mailto:darryl.rae@dab-vjb.gov.uk)

Appendix 1: Records Management Policy



# **RECORDS MANAGEMENT POLICY**

## **Document Control**

<b>Title</b>	Records Management Policy
<b>Owner</b>	Depute Assessor and ERO
<b>Approved By</b>	Management Team
<b>Date of Approval</b>	5 <sup>th</sup> June 2024
<b>Version Number</b>	1.2 2024 Review
<b>Review Frequency</b>	Annually for the first 2 years, then every 2 years
<b>Next Review Date</b>	May 2026
<b>Latest Version changes</b>	Sections 4.2, 7.1 and 10.2 subject to minor update

## **1.0 General**

- 1.1 The Assessor, on behalf of Dunbartonshire and Argyll & Bute Valuation Joint Board (The Board), carries out the functions of valuation of Non-Domestic properties for the purposes of the Valuation Roll; the banding of dwellings for the purposes of the Council Tax List and Electoral Registration for the three constituent local authorities.
- 1.2 This policy statement sets out an overview of how the Assessor intends to manage the records created and held in the course of carrying out these functions.
- 1.3 The Board recognises that the effective management of its records, regardless of format, is essential in order to support its core functions, to comply with legal, statutory and regulatory obligations, and to demonstrate transparency and accountability to all its stakeholders. Records are a vital information asset and a valuable resource for the organisation's decision-making processes, policy creation and operations, and must be managed effectively from the point of their creation until their ultimate disposal.
- 1.4 The Board is assisted in providing its functions by West Dunbartonshire Council, this assistance is managed via a Service Level Agreement (SLA). West Dunbartonshire Council have an approved Records Management Plan and records held by them on the Boards behalf are managed in line with this.

## **2. Purpose and Scope**

- 2.1 The purpose of this policy is to demonstrate the importance of managing records effectively within the Board, to outline key aims and objectives in relation to recordkeeping, and to act as a mandate for the support and delivery of records management policies, procedures and initiatives across the Board.
- 2.2 This policy relates to all functional areas of the Board and all records created by its employees. It relates to the management of records as an internal, facilitating function of the organisation and covers the records created by the organisation, about its activities. It does not relate to the management of any former records that may have been transferred to an archive.
- 2.3 The policy relates to all staff. It applies to all records regardless of format or medium, including paper, electronic, audio or visual.

- 2.4 The Public Records (Scotland) Act 2011 places an obligation on named authorities in Scotland to produce and maintain a records management plan which sets out their arrangements for the effective management of all records. The Board is a named authority as defined in the Act. The creation and maintenance of a records management policy statement is a mandatory element of the plan, and is necessary in order to identify the procedures to be followed in managing the organisation's public records.

### 3. What is Records Management?

- 3.1 Records management can be defined as the process whereby an organisation manages its records, whether created internally or externally and in any format or media type, from their creation or receipt, through to their destruction or permanent preservation.
- 3.2 Records management is about placing controls around each stage of a record's lifecycle, at the point of creation (through the application of metadata<sup>1</sup>, version control and naming conventions), during maintenance and use (through the management of security and access classifications, facilities for access and tracking of records), at regular review intervals (through the application of retention and disposal criteria), and ultimate disposal (whether this be recycling, confidential destruction or transfer to an archive for permanent preservation). By placing such controls around the lifecycle of a record, we can ensure they demonstrate the key attributes of authenticity, reliability, integrity and accessibility, both now and in the future.
- 3.3 Through the effective management of the organisation's records, the Board can provide a comprehensive and accurate account of its activities and transactions. This may be achieved through the management of effective metadata as well as the maintenance of audit trail data.
- 3.4 We retain records that provide evidence of our functions, activities and transactions, for:
- **Operational Use** – to serve the purpose for which they were originally created, to support our decision-making processes, to allow us to look back at decisions made previously and learn from previous successes and failure, and to protect the organisation's assets and rights.
  - **Internal & External Accountability** – to demonstrate transparency and accountability for all actions, to provide evidence of legislative, regulatory and statutory compliance and to demonstrate that all business is conducted in line with best practice.
  - **Historical and Cultural Value** – to protect and make available the corporate memory of the organisation to all stakeholders and for future generations.

### 4. Why is Records Management Important?

- 4.1 Information and records are valuable corporate assets without which we would be unable to carry out our functions, activities and transactions, meet the needs of our stakeholders, and ensure legislative compliance.
- 4.2 The benefits of implementing records management systems and processes include:

<sup>1</sup> Metadata can be defined in very general terms as 'data about data' and is necessary in order to understand the context, purpose, extent and location of a record. Examples of metadata can include information relating to a record's creator, creation date, receipt date, editor, access history and disposal.

- Improved information sharing and the provision of quick and easy access to the right information at the right time;
- The support and facilitation of more efficient service delivery;
- Improved business efficiency through reduced time spent searching for information;
- Demonstration of transparency and accountability for all actions;
- The maintenance of the corporate memory;
- The creation of better working environments and identification of opportunities for office rationalisation;
- Risk management in terms of ensuring and demonstrating compliance with all legal, regulatory and statutory obligations;
- The meeting of stakeholder expectations through the provision of good quality services.
- Ensuring the practices and principles of records management are maintained by staff during periods of home working.

## **5. Policy Statement and Commitment**

5.1 It is the policy of the Board to maintain reliable and useable records, which are capable of supporting business functions and activities for as long as they are required. This will be achieved through the consolidation and establishment of effective records management policies and procedures, including:

- The review of the Board's business classification scheme to reflect the functions, activities and transactions of the Board.
- The review of the retention and disposal schedule to provide clear guidance regarding the management of the Board records.
- The review and consolidation of destruction arrangements to detail the correct procedures to follow when disposing of business information.
- The production of archive transfer arrangements in order to provide advice and guidance on how to securely transfer records to the archive, if appropriate.
- The review and consolidation of information security policies and procedures in order to protect records and systems from unauthorised access, use, disclosure, disruption, modification, or destruction.
- The review of data protection policies in order to demonstrate the Board's commitment to compliance with the Act and the safeguarding and fair processing of all personal data held.
- The review of the Board's business continuity plan, encompassing strategies to ensure that vital records held by the Board remain accessible over time and that there are processes in place to monitor the integrity and usability of records.
- The review of audit trail mechanisms, the potential of existing systems, and the gap which exists between current provision and best practice, in order to produce a clear strategy for improving the capture and management of key events in a record's lifecycle (e.g. creation, access, editing, destruction or preservation).
- The identification of records management as a distinct stream within the organisation's training portfolio, with requisite training provided to all staff.
- The completion of a self-assessment review, following the implementation of the records management plan in order to ensure that the records management practices remain fit for purpose.

## **6. Roles and Responsibilities**

6.1 All staff have a responsibility to manage records effectively, through the documentation of all decisions and actions made by the Board; the effective maintenance of records throughout their

lifecycle, including access, tracking and storage of records; the timely review of records and their ultimate disposal, whether this be transfer to an archive for permanent preservation, or confidential destruction or recycling.

- 6.2 The lead responsible officer for records management in the Board is the Assessor. With the support of the Depute Assessor and the remainder of management team, he has responsibility for ensuring compliance with this records management policy.
- 6.3 The management team is responsible for approving a corporate approach to the management of records as defined within this policy, promoting a culture of excellent recordkeeping principles and practices in order to improve business efficiency, supporting records management through commitment and the provision of resources and recognising the importance of preserving the Board's corporate memory.
- 6.4 The Depute Assessor is responsible for offering advice and guidance regarding records management to all staff, highlighting any records management issues or concerns to the management team.
- 6.6 All staff are responsible for suitably maintaining all records so that they can be easily retrieved, retaining all records in line with the retention and disposal schedule, ensuring that all actions and decisions are properly recorded and adhere to this policy.
- 6.7 The Depute Assessor is responsible for ensuring that records management practices and procedures are established in line with all legal obligations and professional standards, issuing advice and guidance to all staff in order to meet the aims and objectives as outlined in the records management strategy.

## **7. Legislative Framework**

- 7.1 The management of the Board's records is carried out in line with the following legislative, statutory and regulatory framework. Compliance with this policy will facilitate compliance with these acts, regulations and standards.
  - Public Records (Scotland) Act 2011
  - Equality Act 2010
  - UK Statistics Authority - Code of Practice for Official Statistics 2009
  - Statistics and Registration Service Act 2007
  - Local Electoral Administration and Registration Services (Scotland) Act 2006
  - The Environmental Information (Scotland) Regulations 2004
  - Freedom of Information (Scotland) Act 2002
  - Management of Health and Safety at Work Regulations 1999
  - Human Rights Act 1998
  - Data Protection Act 2018
  - Audit Commission Act 1998
  - Reporting of Injuries, Diseases and Dangerous Occurrences Regulations 2013
  - Value Added Tax Act 1994
  - Prescription and Limitation (Scotland) Act 1973
  - Health and Safety at Work etc. Act 1974
  - Taxes Management Act 1970
  - Public Records Act 1967
  - Registration of Births, Death and Marriages (Scotland) Act 1965
  - Population (Statistics) Act 1960
  - Public Registers and Records (Scotland) Act 1948

- Public Records (Scotland) Act 1937
- Census Act 1920

7.2 The Board also aims to operate in accordance with the following best practice standards for recordkeeping:

- BS 10008:2008 - Evidential Weight and Legal Admissibility of Electronic Information
- BS ISO 27001: 2005 - Information Security
- BS ISO 15489: 2001 – Information & Documentation – Records Management (Parts 1 & 2)

## **8. Relationship to other Board Policies and Procedures**

8.1 This policy forms part of the Board's overall framework but specifically relates to the following policies and procedures:

- Data Protection Policy
- Retention of Documents and Business Classification Scheme
- Business Continuity Plan & Disaster Recovery Plan
- Visitor Access Policy
- ICT Strategy
- Service Level Agreement with West Dunbartonshire Council
- WDC Corporate Information and Communication Technology Acceptable Use & Security Policy
- Core Training

## **9. Training**

9.1 A training programme will be provided to all staff in order to ensure awareness of their responsibilities in line with data protection, freedom of information and records management. Furthermore, core competencies and key knowledge and skills required by staff with operational responsibility for records management are clearly defined to ensure that they understand their roles and responsibilities and can offer advice and guidance, to remain proactive in their management of recordkeeping issues and procedures within the Board.

## **10. Monitoring & Review**

10.1 Compliance with this Policy and related standards and guidance will be monitored by the Depute Assessor. Regular reports will be submitted to the Management Team and updates will be disseminated to all staff when required.

10.2 This policy will be reviewed every two years in order to take account of any new or changed legislation, regulations or business practices. Elements of the Plan that are subject to improvement plans will be reviewed more regularly to ensure that the improvement plans are implemented and are providing solutions that are fit for purpose.