



*Dunbartonshire and Argyll & Bute
Valuation Joint Board*

Council Offices
16 Church Street
Dumbarton
G82 1QL

15 June 2022

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 a.m. on Friday, 24 June 2022.**

In accordance with the Joint Board's Standing Orders Members will have the option to attend the meeting remotely or in person at the Civic Space, Council Offices, Church Street, Dumbarton. Joining details for those attending remotely via MS Teams will be provided separately.

The business is as shown on the enclosed agenda.

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

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

Yours faithfully

PETER HESSETT

Clerk to the Valuation Joint Board

Distribution:-

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

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

Councillor Karen Conaghan, West Dunbartonshire Council
Councillor Craig Edward, 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, 24 JUNE 2022

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 MEMBERSHIP OF VALUATION JOINT BOARD 7 – 8

Submit report by the Clerk to the Valuation Joint Board providing details of the Members appointed to the Joint Board by the constituent authorities following the local government elections in May 2022.

4 APPOINTMENT OF CONVENER AND DEPUTE CONVENER

In terms of the Standing Orders of the Valuation Joint Board, the Board is requested to consider the appointment of a Convener and Depute Convener.

5 APPOINTMENT OF MEMBERS TO SUB-COMMITTEES, ETC.

The Joint Board is requested to consider the appointment of Members to the following Sub-Committees, etc.:-

- (a) Appeals Sub-Committee;
- (b) Property Sub-Committee;
- (c) Finance Sub-Committee; and
- (d) Recruitment Panel.

6 MINUTES OF PREVIOUS MEETING 9 – 15

Submit, for approval as a correct record, the Minutes of Meeting of the Valuation Joint Board held on 4 March 2022.

7 NON-DOMESTIC RATING AND COUNCIL TAX VALUATION UPDATE 17 – 22

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

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

8 ELECTORAL REGISTRATION UPDATE 23 – 25

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

9 BEST VALUE – PERFORMANCE REPORTING AND PLANNING 27 – 37

Submit report by the Assessor and Electoral Registration Officer:-

- (a) providing an update on progress in relation to Best Value and, in particular, advising on external performance reports for the year 2021/22;
- (b) seeking approval of the Public Performance Report for 2021/22; and
- (c) seeking approval of the Key Performance Indicator (KPI) targets for 2022/23.

10 BEST VALUE – SERVICE PLANNING 39 – 61

Submit report by the Assessor and Electoral Registration Officer seeking approval of the April 2022 update to the approved 2021-24 Service Plan.

- 11 BEST VALUE – CUSTOMER SERVICE UPDATE 63 – 65**
- Submit report by the Assessor and Electoral Registration Officer advising of:-
- (a) the results from the Customer Consultation process during 2021/22; and
 - (b) the outcomes from the Complaints Procedure during 2021/22.
- 12 BEST VALUE – RISK MANAGEMENT UPDATE 67 – 84**
- Submit report by the Assessor and Electoral Registration Officer seeking approval of the Joint Board’s Risk Register for 2022/23.
- 13 DRAFT ANNUAL ACCOUNTS FOR YEAR ENDING 31 MARCH 2022 85 – 140**
- Submit report by the Treasurer presenting the Draft Annual Accounts for the year ending 31 March 2022.
- 14 ASSURANCE STATEMENT FOR THE YEAR ENDED 31 MARCH 2022 FROM THE SHARED SERVICE MANAGER – AUDIT & FRAUD 141 – 145**
- 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.
- 15 INFORMATION AND COMMUNICATIONS TECHNOLOGY STRATEGY 147 – 169**
- Submit report by the Depute Assessor and Electoral Registration Officer seeking approval of the Valuation Joint Board’s Information and Communications Technology Strategy.
- 16 CODES OF CONDUCT FOR MEMBERS AND OFFICERS 171 – 187**
- Submit report by the Assessor and Electoral Registration Officer:-
- (a) advising new members of the Joint Board on the approach to Codes of Conduct for Members; and
 - (b) seeking approval of a revised Code of Conduct for Employees.

17 DATE OF NEXT MEETING AND NEW MEMBER TRAINING

The Joint Board is requested to agree:-

- (a) the date, time, venue and format of its next meeting in September 2022; and
- (b) the date, time, venue and format of a training session for new Members of the Joint Board.

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by the Clerk to the Valuation Joint Board

24 June 2022

Subject: Membership of the Valuation Joint Board

1. Purpose

- 1.1** To provide details of the current membership of the Valuation Joint Board following the recent local government elections and appointment of members to the Board by the constituent Councils.

2. Background

- 2.1** In accordance with The Valuation Joint Boards (Scotland) Order (1995) and the Standing Orders of the Valuation Joint Board, the Board shall have a total of 16 members. Argyll and Bute Council and West Dunbartonshire Council are each entitled to appoint 5 members and East Dunbartonshire Council is entitled to appoint 6 members.
- 2.2** The members of the Board should be appointed at the first meeting of each of the constituent authorities after each ordinary election.
- 2.3** Constituent authorities may also appoint persons as substitute members to attend meetings of a board, or of any of its sub-committees.

3. Current Position

- 3.1** The table below indicates the members that have been appointed to the Valuation Joint Board by the constituent authorities following the local government elections on 5 May 2022.

Authority	Member	Substitute
Argyll and Bute Council	Councillor Graham Archibald Hardie	Councillor Gordon Blair
	Councillor Paul Donald Kennedy	Councillor Math Campbell-Sturgess
	Councillor Iain James MacQuire	Councillor Garret Corner
	Councillor Iain Shonny Paterson	Councillor Daniel Hempsey
	Councillor Peter Wallace	Councillor Yvonne McNeilly
East Dunbartonshire Council	Councillor Jim Gibbons	Councillor Alix Mathieson
	Councillor Stewart MacDonald	
	Councillor Vaughan Moody	
	Councillor Willie Paterson	
	Councillor Andrew Polson	
	Councillor Calum Smith	

West Dunbartonshire Council	Councillor Karen Conaghan	Councillor Chris Pollock
	Councillor Craig Edward	
	Councillor Jonathan McColl	
	Councillor John Millar	
	Councillor Lawrence O'Neill	

4. Recommendation

- 4.1 It is recommended that the position with respect to the membership of the Valuation Joint Board be noted.

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 Clerk to the Valuation Joint Board
 Peter Hessett

Background Paper:

Standing Orders of the Valuation Joint Board.

Person to Contact: Scott Kelly, Committee Officer, Council Offices, Garshake Road, Dumbarton. Tel. (Direct line) 01389 737220.

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

At a Meeting of the Dunbartonshire and Argyll & Bute Valuation Joint Board held by video conference on Friday, 4 March 2022 at 11.00 a.m.

Present: Councillors Graham Archibald Hardie, Donald MacMillan, Iain Paterson, Alastair Redman and Richard Trail, Argyll & Bute Council; Councillors Jim Gibbons, John Jamieson, Stewart MacDonald and Vaughan Moody, East Dunbartonshire Council; and Councillors Jim Brown, Karen Conaghan and Jonathan McColl, West Dunbartonshire Council.

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

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

Apologies: An apology for absence was intimated on behalf of Councillor Sandra Thornton, East Dunbartonshire Council. Apologies were also given for Peter Hessett, Clerk to the Joint Board, and Gillian McNeilly, Finance Manager, West Dunbartonshire Council.

Councillor Richard Trail 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 15 September 2021 were submitted and approved as a correct record.

MINUTES OF MEETING OF THE VALUATION JOINT BOARD RECRUITMENT PANEL

The Minutes of Meeting of the Valuation Joint Board Recruitment Panel held on 25 October 2021 were submitted for information and noted.

TREASURER TO THE VALUATION JOINT BOARD

A report was submitted by the Clerk providing an update with respect to the position of Treasurer to the Joint Board.

The Joint Board agreed to approve the appointment of Laurence Slavin, West Dunbartonshire Council's new Chief Financial Officer, as Treasurer to the Joint Board.

AUDIT SCOTLAND'S ANNUAL AUDIT PLAN 2021/22

A report was submitted by the Treasurer presenting, for information, Audit Scotland's Annual Audit Plan for the audit of financial year 2021/22.

After discussion and having heard the Treasurer and the Senior Audit Manager in explanation of the report and in answer to Members' questions, the Joint Board agreed to note Audit Scotland's audit plan for the audit of financial year 2021/22.

REVENUE & CAPITAL BUDGETARY CONTROL REPORT TO 31 JANUARY 2022 (PERIOD 10)

A report was submitted by the Treasurer advising on the progress of the revenue budget and the capital programme for 2021/22.

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

- (1) to note the projected favourable revenue variance of £0.236m (8% of the total budget);
- (2) to note the anticipated carry forwards of the underspends in relation to the Barclays funding (£0.054m) and the SPE Grant (£0.042m) for use within 2022/23; and
- (3) to note the projected favourable capital variance of £0.054m (84% of the total budget).

UPDATED LONG TERM FINANCIAL STRATEGY AND REVENUE AND CAPITAL ESTIMATES 2022/23

A report was submitted by the Treasurer:-

- (a) seeking approval of the updated Long Term Financial Strategy, the 2022/23 revenue estimates and the level of constituent authority requisitions in 2022/23;
- (b) seeking approval of the draft 2022/23 Capital Estimates; and
- (c) providing the indicative budget positions for 2023/24 and 2024/25 for both capital and revenue.

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

- (1) the updated Long Term Financial Strategy as detailed in Appendix 1 to the report;
- (2) the draft 2022/23 revenue budget;
- (3) that any surplus as at 31 March 2022 be carried forward for future use and that free reserves will continue to be held to help manage future budgets and the level of constituent authority contributions;
- (4) to note the indicative revenue budgets for 2023/24 and 2024/25;
- (5) that the 2022/23 revenue requisition is based on each Council's 2021/22 GAE figures with the apportionment as identified in paragraph 3.10 of the report;
- (6) the 2022/23 Barclay Review funding based on the Scottish Government's allocation as identified in paragraph 3.11 of the report;
- (7) the proposed 2022/23 capital spend (as detailed in Appendices 5 and 6 to the report) of £11,600 to be progressed and funded as detailed in paragraph 3.13 of the report;
- (8) to note the indicative capital bids for 2023/24 and 2024/25 (as detailed in Appendix 5 and Appendix 6 to the report);
- (9) to note the likely capital slippage of spend and earmarked resources to be carried forward from 2021/22 into 2022/23 to fund the completion of the existing 2021/22 capital projects; and
- (10) to note the indicative capital programmes for 2023/24 to 2024/25 and indicative constituent contributions, based upon current GAE allocations and that requests for final approval would be requested year on year.

NON-DOMESTIC RATING AND COUNCIL TAX VALUATION UPDATE

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

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

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

- (1) the progress in relation to the disposal of Non-Domestic Rating appeals and the ongoing risks related to large numbers of COVID-related appeals;
- (2) the progress in relation to the general maintenance of the Valuation Roll;
- (3) the preparations that were ongoing to effect the Non-Domestic Rating (Scotland) Act and the recommendations of the 'Barclay' Review;
- (4) the progress in relation to the 2023 Revaluation;
- (5) the progress in relation to the general maintenance of the Council Tax List;
and
- (6) the progress in relation to the disposal of Council Tax proposals and appeals.

ELECTORAL REGISTRATION PROGRESS

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

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

CODE OF GOOD GOVERNANCE – ANNUAL SELF-ASSESSMENT

A report was submitted by the Assessor & ERO:-

- (a) providing information on the completion of the Joint Board's annual Local Code of Good Governance self-assessment for 2021;
- (b) seeking approval of the Action Plan arising from the self-assessment; and
- (c) advising of the progress made in completing or progressing a number of actions contained in the Plan.

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

- (1) to note the completion of the 2021 self-assessment of the Joint Board's compliance with best practice in Good Governance;
- (2) to approve the 2021/22 Good Governance Action Plan; and
- (3) to note that a number of the actions contained within the Plan had been completed.

WORKFORCE PLANNING

A report was submitted by the Assessor & ERO:-

- (a) advising of progress in relation to Workforce Planning within the Joint Board; and
- (b) seeking approval of a Workforce Plan for 2022/23.

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

- (1) to note the progress in relation to implementing the 2021/22 Workforce Planning;
- (2) to note the high level of employee turnover experienced during 2021/22 and expected during 2022/23;
- (3) to approve the 2022/23 Workforce Plan; and
- (4) to note that progress would be monitored and evaluated and further actions would be taken as circumstances required.

PERSONNEL – HM THE QUEEN’S PLATINUM JUBILEE

A report was submitted by the Assessor & ERO seeking approval of an additional day of paid leave for employees of the Joint Board on Friday, 3 June 2022 to facilitate celebrations to mark HM the Queen’s 70th anniversary as monarch.

Following discussion, the Joint Board agreed:-

- (1) to approve Friday, 3 June 2022 as a day of paid leave;
- (2) to note a presumption in favour of approval of requests for annual leave on Thursday, 2 June 2022; and
- (3) to note that it was understood that a motion relating to this matter would be submitted to the meeting of West Dunbartonshire Council being held on 23 March 2022 and to grant flexibility to the Assessor & ERO to implement the awarding of the extra day’s paid leave in accordance with the decision that the Council would take.

NEXT MEETING OF THE JOINT BOARD

It was noted that the next meeting of the Joint Board would be held on Friday, 24 June 2022 at 11.00 a.m.

Following discussion, the Joint Board agreed:-

- (1) that the meeting would be a hybrid meeting in West Dunbartonshire Council Offices, Church Street, Dumbarton, subject to any COVID-related restrictions which may be in place at the time;
- (2) that, as this would be the first meeting of the Joint Board following the local government elections in May 2022, Members and officers were encouraged to attend the meeting in person; and
- (3) to acknowledge that, in view of the distances some Members would require to travel to attend in person, the option would exist for Members to attend remotely via MS Teams.

Note: Councillor MacMillan left the meeting during consideration of this item.

VALEDICTORY

Councillor McColl expressed his thanks to Councillor Trail, Chair, and Councillor Moody, Vice Chair, for their service over the last five-year term, and to the Assessor & ERO and all officers involved with the Valuation Joint Board.

The Assessor & ERO, on behalf of Assessor and Valuation Joint Board officers, thanked the Joint Board's Members for their contributions and wished all of them well. He also requested that his thanks to the officers of West Dunbartonshire Council be recorded, including Stephen West, formerly the Treasurer to the Joint Board, who had recently retired from Council service.

Finally, Councillor Trail, Chair, expressed his appreciation to the officers of West Dunbartonshire Council and the Assessor and Valuation Joint Board for their work in supporting the Joint Board, and to the Joint Board's Elected Members who he wished well in the future.

The meeting closed at 12.10 p.m.

DRAFT

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Assessor & Electoral Registration Officer

Valuation Joint Board – 24 June 2022

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

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

2.0 Background

- 2.1 The Assessor is required to carry out a general Revaluation of all Non-Domestic properties normally every five years. The last general Non-Domestic Revaluation took effect from 1st April 2017 and the scheduled 2022 Revaluation was delayed until April 2023, with a valuation date of 1 April 2022.
- 2.2 The statutory date for disposal of 2017 Revaluation appeals by the Local Valuation Appeal Panel passed on 31 December 2021. A small number of appeals remain outstanding before the Lands Tribunal.
- 2.3 Similarly, a small number of appeals against entries in the 2005 and 2010 Valuation Rolls remain outstanding before the Lands Tribunal.
- 2.4 In response to the Covid-19 pandemic, 2,415 appeals were received in March 2020 and 2,165 in March 2021. The statutory date for disposal of these appeals was amended by Statutory Instrument in June 2021 to 31 December 2022.
- 2.5 The Assessor is required to maintain the Valuation Roll for his area by amending it to reflect a number of circumstances including physical changes to properties. Any such change to the Valuation Roll may be appealed by relevant parties.

- 2.5 The Non-Domestic Rating (Scotland) Act was passed in March 2020 and The Non-Domestic Rates (Scotland) Act 2020 (Commencement No.2 and Transitional Provisions) Regulations 2020, specified a range of dates, from November 2020 to April 2023, on which various sections of the Act came/will come into force. Grant funding of £245,392 was received for the 2021/22 financial year to assist with the implementation of the reforms.
- 2.6 The Assessor is required to maintain the Council Tax Valuation List for his area by amending it to reflect new, altered and demolished properties. Additionally he must dispose of any proposals which are made against any entry in the Council Tax Lists.
- 2.7 The existing powers and duties of the independent local Valuation Appeal Panels/Committees will pass to the First Tier Tribunal (FTT) of a newly formed Local Taxation Chamber of the Scottish Courts and Tribunals Service (SCTS) on 1 January 2023.
- 2.8 Previous reports to members have detailed problems retaining and recruiting suitable candidates to fill vacant Valuer/Chartered Surveyor posts. As a result Technicians, Trainee Technicians and Trainee Valuers, as appropriate, have been recruited instead.
- 2.9 The loosening of government restriction in relation to COVID-19 have allowed staff to partially return to the office and for limited survey work to be undertaken.

3.0 Current Position

3.1 Non-Domestic Rating Valuation

3.1.1 Appeals – Lands Tribunal

The number of appeals currently before the Lands Tribunal is as follows:-

Revaluation cycle	Appeals
2005	5
2010	18
2017	120

Progress in relation to disposal of these appeal is partly dependent on the Lands Tribunal's citation timetable. 2021/22 saw disposal of 10 appeals, some of which were complex appeals with large values. We are currently actively engaged with ratepayers' agents in respect of a tranche of 2017 appeals relating to Automated Teller Machines (ATMs). It is expected that significant progress with these can be achieved in the near future.

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

In the year to March 2022, 949 changes were made to the Valuation Roll to reflect new, deleted and amended properties. In April and May 2022, 145 such changes to the Valuation Roll were made.

During the 2021/22 financial year, 123 running roll appeals were received and 138 were disposed of leaving 4,826 outstanding at the end of March. Since 1 April, 15 further appeals have been received and 4 have been withdrawn.

The vast majority of the outstanding appeals relate to the effects of the coronavirus outbreak and it is the Scottish Government's stated intention to 'rule out' such appeals. To that end, the Non-Domestic Rates (Coronavirus) (Scotland) Bill has been laid and is currently progressing towards Stage 3 of the Parliamentary process. Whilst the Bill does not 'rule out' such appeals it is expected to substantially reduce the incentive to proceed with appeals.

In March 2022, the Minister for Public Finance, Planning and Community Wealth announced that legislation would shortly be laid to ensure that no NDR appeal lodged after 1 January 2020 will have a disposal deadline date earlier than 31 December 2023.

3.1.3 Non-Domestic Rating (Scotland) Act/Barclay Recommendations

Significant progress has been made towards making valuation details available at the Scottish Assessors web portal for a wider range of subjects than was previously the case. Currently around 12,517 (up from 10,384) valuations are available to view and it is the intention that the valuation of schools, other public buildings, shooting rights, burial grounds, car parks and lighthouses will be made available in the coming months.

Planning is ongoing for the survey, valuation and entry of certain public parks, parts of parks and buildings within parks into the Valuation Roll with effect from the 2023 Revaluation.

The facility to enable the provision of rented property lists at the portal at the next Revaluation has been developed and tested internally and Valuers are now populating the relevant fields as progress is made with the Revaluation.

With effect from 1 April 2022, The Council Tax (Dwellings and Part Residential Subjects) (Scotland) Amendment Regulations 2021 require that, as well as the existing requirement of an intention to let for 140 days or more, premises must actually be let for at least 70 days in the financial year to be classed as self-catering holiday accommodation. Guidance has been provided to staff on this change and new processes are in place.

The Scottish Government grant funding made available for NDR Reform during the 2021/22 year was, for a number of reasons, not exhausted and the underspend that was previously projected was offset against the grant made available for 2022/23. The amount received for 2022/23 was £181,000.

3.1.4 2023 Revaluation

Preparations for the 2023 Revaluation are ongoing. A general ingather of rental and other information has been carried out and extensive analyses of such information at local and national levels has been ongoing for some months.

The draft valuations of the 'bulk class' subject (Shops, offices and industrial subjects) is under way but, due to staff changes and significant levels of absence, has not progressed as well as had been planned.

ICT systems have been developed or improved to support the valuation of a wide range of subject types and to automate elements of the administration of the Revaluation.

A Draft Revaluation Roll must be published by November 2022 and draft valuation notices will be issued to all Proprietors, Tenants and Occupiers at that time.

3.1.5 Transfer of VAC Powers and New Proposals and Appeals System

As referred to above, the powers and duties of the independent local Valuation Appeal Panels/Committees will pass to the First Tier Tribunal (FTT) on 1 January 2023.

The SCTS has created a stakeholder working group which includes the Scottish Assessors Association (SAA) to map and plan the transfer, including the provision to SCTS of existing appeal data and information.

Also effective from 1 January 2023, The Valuation (Proposals Procedure) (Scotland) Regulations, when passed, will introduce a new 2-stage proposals and appeals process. Proposals will initially be submitted to Assessors and, following a regulated process of information exchange, the Assessor will be required to issue a Notice of Decision in respect of each proposal. If the proposer remains aggrieved following receipt of the Notice of Decision, he/she may then appeal to the FTT.

It is expected that transitional arrangements will be required for appeals which are submitted up to 31 December 2022 and then transferred to the FTT, as they are not subject to a proposals stage.

These changes, especially when combined, constitute very significant changes to the NDR system.

3.2 Council Tax Valuation

3.2.1 Maintenance of the Council Tax Valuation Lists

In the year to March 2022, 1,395 new dwellings were added to the Council Tax List bringing the total number of dwellings in the Joint Board area to 147,035. In April and May, 244 dwellings were added to the List and 36 were deleted.

3.2.2 Council Tax Proposals and Appeals

During the year to March 2022, 186 proposals to change property Bands were received and 154 were disposed of leaving 330 outstanding. Since the start of April, 31 new proposals have been received and 24 disposed of.

3.2.3 Proposals and Appeals

The transfer of VAC powers to the FTT of the SCTS also affects Council Tax proposals which advance to the appeal stage but the change and effects are not as significant as is the case for NDR appeals.

3.3 COVID-19 Outbreak

Working arrangements related to Covid remain broadly as reported in March. No formal restrictions are in place but a cautious approach has been adopted to office working and survey/inspection work.

3.4 Staffing

Since the last Joint Board meeting, two Divisional Assessors have taken up post. These are vitally important appointments as the role includes heading a technical/valuation section and membership of the Senior Management Team. Recruitment processes are ongoing for Valuers, Trainee Valuers and a Technicians/Trainee Technician, in line with the approved Workforce Plan.

4.0 Next Steps

4.1 Non-Domestic Rating Valuation

4.1.1 2023 Revaluation

Completing the Revaluation to allow publication of a draft valuation Roll in November 2022 will be the single biggest priority for valuation staff in the coming months. Given the fact that progress has not been as planned (see 3.1.4 above), the application of overtime may be required. If this is the case the Assessor will liaise with the Treasurer regarding possible virement of budgeted funds and report to the Joint Board as is appropriate.

4.1.2 Transfer of VAC Powers and New Proposals and Appeals System

In parallel with emerging SCTS plans for the administration of appeals after 1 January 2023, we will continue to plan for, and implement, processes and ICT systems to accommodate the changes. Staff training will also be delivered.

4.2 Maintenance of the Valuation Roll and Council Tax List

Resources will be applied to maintenance of the Valuation Roll and the Council Tax List, including existing proposals and appeals, as circumstances and progress with the Revaluation will allow.

4.3 COVID-19 Outbreak

The Management Team will continue to monitor community infection levels, review government guidance and amend working arrangements as is appropriate.

5.0 Recommendations

5.1 Members are asked to note:-

- (a) The current position in relation to disposal of Non-Domestic Rating appeals that are before the Lands Tribunal,
 - (b) Progress in relation general maintenance of the Valuation Roll and the current position in relation to 'running roll' appeals,
 - (c) Progress and planning which is ongoing to effect the Non-Domestic Rating (Scotland) Act and the recommendations of the 'Barclay' Review,
 - (d) Ongoing preparations for the 2023 Revaluation
 - (e) That the powers of the local Valuation Appeal Committees will transfer to the First Tier Tribunal of the Local Taxation Chamber of the Scottish Courts and Tribunal Service on 1 January 2023, to coincide with the introduction of a new 2-stage proposal and appeals system.
 - (f) Progress in relation general maintenance of the Council Tax List, including the disposal of Council Tax proposals and appeals, and
 - (g) The ongoing consideration of the COVID situation and flexible approach to management of office working.
-

Person to contact:

David Thomson (Assessor and ERO)

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DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Assessor & Electoral Registration Officer

Valuation Joint Board – 24 June 2022

Subject: Electoral Registration Update**1.0 Purpose**

- 1.1 To provide the members of the Joint Board with an update on the current position in relation to Electoral Registration.

2.0 Background

- 2.1 The report provided to the Joint Board at the last meeting on 4 March 2022 referred to:-
- The 2021 Annual Canvass
 - ITR Canvass
 - The annual collection of Fresh Signatures for Absent Voters
 - Preparations for the Local Government Elections 5 May 2022
 - The Boundaries Scotland Islands Review
 - Preparations for the National Park Election 7 July 2022
 - The content of the Elections Bill (2022)

3.0 Current Position**3.1 Staff Remote Working**

Home working remains the default position where possible but our approach is being kept under constant review as the preparations for the 2022 canvass continue. Home/office working rotas, which are working well, are in place in each office.

3.2 Electoral Registration Processes

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

We continue to publish and distribute monthly register updates.

3.3 Fresh Signature for Absent Voters

The final stage of this process has now taken place with 526 (12.32% of those requiring a refresh) absent votes being cancelled. Those electors have been invited to reapply should they still prefer to vote using this method.

4.0 Local Government Elections 5 May 2022

- 4.1 As advised in the previous report, a Household Notification Letter (HNL) was issued to each household on 24 January 2022. Although there was a resultant rise in registration and absent vote application numbers, the impact was less significant

than it had been when similar letters were issued in relation to the Scottish Parliament Election in 2021.

- 4.2 Minimal staff overtime was applied at voter and absent vote deadlines.
- 4.3 The deadlines for supply of data for issue of poll cards and postal ballot packs were all achieved.
- 4.4 36 Emergency Proxy applications were approved in the lead up to, and on, polling day. Exactly half of these were Covid related.
- 4.5 On polling day our staff covered the registration offices throughout polling hours in what turned out to be a relatively quiet day.
- 4.6 Where Returning Officers rejected postal ballot papers due to the returned ballot containing an invalid signature or date of birth (or both), a rejection notice has been issued by ERO staff. A total of 402 notices were issued on 26 May 2022. As with the annual absent voter signature refresh process, a reminder will be issued (on 17 June 2022) if no response received, before a removal of absent vote notice is issued (on 8 July 2022).

5.0 National Park Elections

- 5.1 A Loch Lomond and The Trossachs National Park election will take place on Thursday 7 July 2022. National Park elections are all postal ballot elections.
- 5.2 All properties coded as National Park in our system, have been checked to reports supplied by the National Park, to ensure all are correctly identified.
- 5.3 The 1 June 2022 monthly register update has been published and the relevant data sent to the Returning Officer (Stirling Council RO) for the election.
- 5.4 When 1 July update is published, register data will also be extracted and sent for the final postal ballot papers to be issued.

6.0 Preparation for the 2022 Canvass

- 6.1 The 2022 canvass will start on Monday 4 July 2022, with publication of the revised register to take place by 1 December 2022.
- 6.2 As a precursor to the annual write-out to electors, National Data Matching of the Register to the records of DWP took place on Monday 13 June 2022, with local data matching following. These matching stages, the results of which will be reported to the next Board meeting, help identify the appropriate form of communication to be issued to each household.
- 6.3 Having registered with the Government's 'Notify' email sending facility, an alternative approach will be taken this year for those households allocated to 'Route 1' where we have an email address available. This email issue seeks to confirm residents of the household without the need to send a paper Canvass Communication Form A (CCA). 'Route 2' households will receive a Canvass Form (CF) which will require responses to be made.

- 6.4 As alternatives to returning forms by mail, telephone, internet and short message service/text reply options will be offered to electors and the internet option will permit households to report “changes” as well as “no changes” electronically.
- 6.5 As was the case last year, additional response options will be available through the internet service, including the facility for electors to request forms to change their open register preference and/or to download/request absent vote application forms.
- 6.6 Any potential elector added via the internet service will be sent an encouragement email (if they have supplied email address) giving directions on how to register online thereby reducing the need for application forms to be issued.
- 6.7 A door-to-door canvass of Route 2 households that provide no response will form part of the annual canvass process and this will take place in September.

7.0 Elections Bill/Act

- 7.1 The Elections Act 2022 was granted Royal Assent on 28 April 2022.
- 7.2 The requirement to show voter ID, for UK Parliamentary Elections only, will be the first change to come into effect with the facility to apply to the ERO for an Elector ID card scheduled to come into effect on 1 December 2022.
- 7.3 From summer 2023, there will be a divergence between Scotland and the UK in the application processes and refresh cycles for absent voters. Electoral Management System (EMS) suppliers will upgrade functionality and new processes will be implemented accordingly, but Members should be aware of the potential for elector confusion and administrative complexity.
- 7.4 An Elections Act Seminar, being held on 12 September 2022 in Birmingham, and hosted jointly by the Department for Levelling Up, Housing & Communities (DLUHC) and the Association of Electoral Administrators (AEA) will be attended by the Principal Admin Officer.
- 7.5 As previously reported to members, the UK Government has recognised the additional burdens that the Act will impose on administrators and has committed to providing funding to cover ‘additional costs’. The mechanism for, and quantum of, that funding are not yet known.

8.0 Recommendations

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

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DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Assessor & Electoral Registration Officer

Valuation Joint Board – 24 June 2022

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

- 1.1 To update the Members of the Joint Board on progress in relation to Best Value and, in particular, to advise on external performance reports for the year 2021/22.
- 1.2 To seek approval of the Public Performance Report for 2021/22
- 1.3 To seek approval of the Key Performance Indicator (KPI) targets for 2022/23.

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 2021/22 were approved by the Board at its meeting on 18 June 2021.

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 2021/22 have been compiled and are attached (Appendix 1) for members consideration.

Performance in relation to Non-Domestic Rating was up on last year, but it continued to be affected by ongoing restrictions on survey, home working and, most significantly, loss of staff and recruitment issues. Thus, our targets were not

achieved and performance has not yet returned to levels seen over a longer period of time (see Appendix 2).

In relation to Council Tax the workload relating to the entry of new houses into the Council Tax List was significantly up on recent years. Despite that, last year's performance was matched, though our targets for the year were not achieved.

In retrospect, had we been able to predict the extent of the COVID restrictions and their effect for much of 2021/22 our targets would not have been set so high.

The 2021/22 KPI statistics and targets for the year 2022/23, 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 2021/22 Public Performance Report which is attached for Members' consideration (Appendix 3).

4.0 **Next Steps**

4.1 Performance Monitoring/Key Performance Indicators (KPIs)

4.1.1 The proposed KPI targets for 2022/23 are presented today for approval (see Appendix 1). Bearing in mind the ongoing uncertainties of COVID, the ongoing Revaluation preparations, personnel changes, and the change to the treatment of Self-Catering Units during the year, proposed KPI targets for 22/23 have been somewhat tempered compared to previous years.

4.1.2 Performance against these targets will be monitored by the Management Team throughout the year and resources applied or redirected as required.

4.1.3 The Public Performance Report for 2021/22 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 2021/22.

(b) Approve the Public Performance Report for 2021/22.

(c) Approve the KPI targets for 2022/23.

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Appendices

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



Dunbartonshire and Argyll & Bute
Valuation Joint Board

Best Value - Performance Reporting and Planning

KPI STATISTICS 2021/2022 Report and 2022/23 Targets

Valuation Roll

Total No of entries as @ 1st April 2021 15,359
Total Rateable Value @ 1st April 2021 £365.6million

During the year, 949 amendments were made to the Valuation Roll within the following periods

Period	Actual 2020/21	Target 2021/22	Actual 2021/22	Target 2022/23
0-3 months	63%	75%	70%	70%
3-6 months	17%	15%	17%	20%
>6 months	20%	10%	13%	10%

Total No of entries as @ 31st March 2022 15,403
Total Rateable Value @ 31st March 2022 £365.5 million

Council Tax

Total Number of entries @ 1st April 2021 146,143

1,395 new entries were added to the Valuation List within the following periods

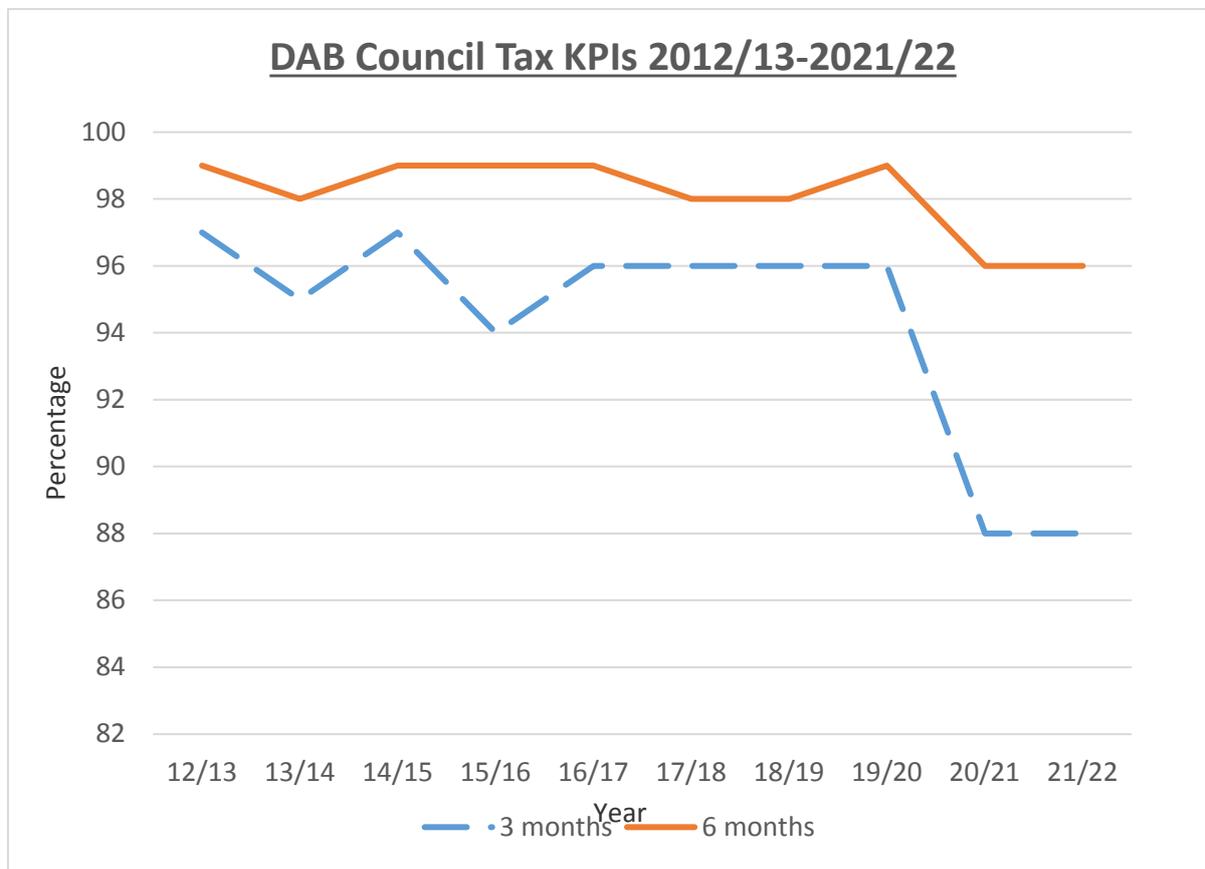
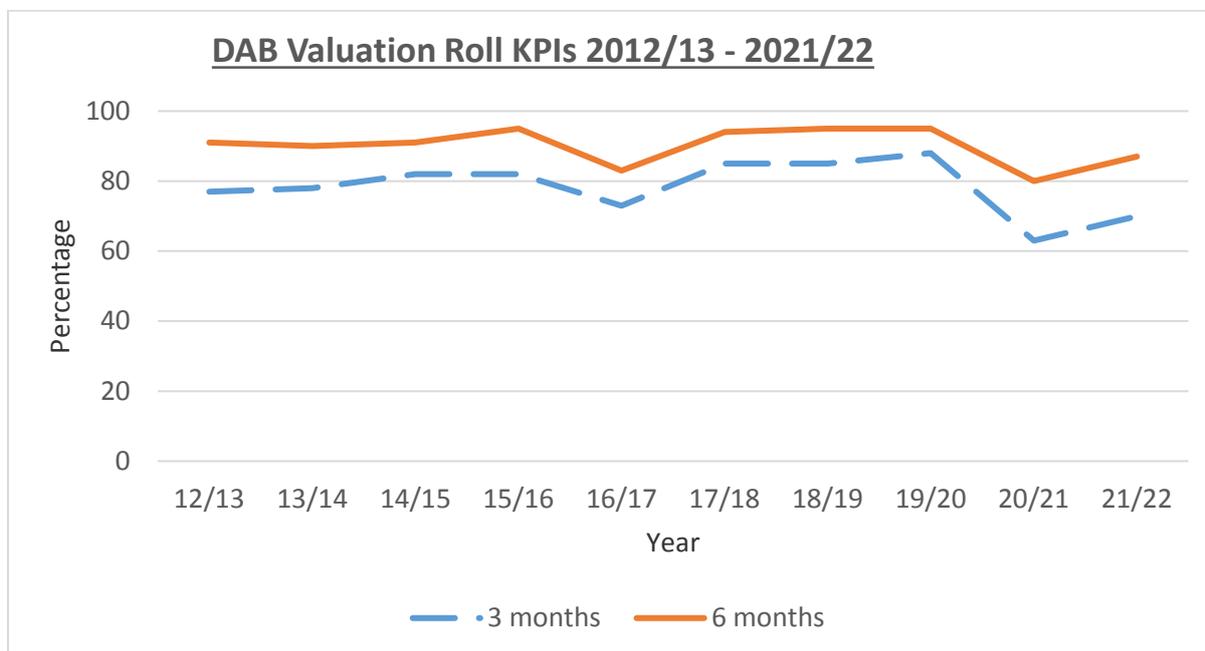
Period	Actual 2020/21	Target 2021/22	Actual 2021/22	Target 2022/23
0-3 months	88%	96%	88%	90%
3-6 months	8%	2%	8%	5%
>6 months	4%	2%	4%	5%

Total Number of entries @ 31st March 2022 147,035



Dunbartonshire and Argyll & Bute
Valuation Joint Board

Best Value - Performance Reporting and Planning





*Dunbartonshire and Argyll & Bute
Valuation Joint Board*

Public Performance Report 2021/22

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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 2022, the organisation had a full-time equivalent staff of 47.46 and a staffing budget of £2.3m. A total of 205.34 full-time equivalent days (4.33%) were lost through illness, a decrease from 7.14% in 2020/21¹.

The COVID Pandemic continued to impact on how services were delivered with our offices continuing to work with reduced staffing levels. Survey work was undertaken where possible, and continues to be impacted to an extent. Most of our staff worked remotely during the year with an office presence only to undertake essential work that could not be carried out remotely. Recent relaxations have seen a larger staff presence at both offices, with around half the teams in the office at a time.

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 2022, the Valuation Lists for Dunbartonshire and Argyll & Bute contained 147,126 subjects. Of the 1,395 houses added to the List between 1st April 2021 and 31st March 2022, the time between the date of occupation/completion and the issue of the Notice of Banding is shown in the following table. Both the 3 month and 6 month targets were missed this year. It is notable that the number of additions to the List was over 50% up on the previous year.

The targets which we have set for 2022/23 are 90% within 3 months and 95% within 6 months.

¹ Note that reporting of absence is now based on full-time equivalent days lost as opposed to actual days lost. The percentage of full-time equivalent days lost in 2020/21 for comparison was 7.14%.

Year	Number	Within 3 Months		Within 6 Months	
		Target	Achieved	Target	Achieved
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 2022 the Valuation Rolls for Dunbartonshire and Argyll & Bute contained 15,403 subjects with a total rateable value of £365.5 million. Of the 949 amendments made to the Valuation Roll between 1st April 2021 and 31st March 2022, the performance reflecting time between the effective date of the alteration and the issue of the Valuation Notice is shown in the following table, along with previous years' data. The performance was below the 3 months target and the 6 month target.

The targets we have set for 2022/23 are 70% within 3 months and 90% within 6 months.

Year	Number	Within 3 Months		Within 6 Months	
		Target	Achieved	Target	Achieved
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.

A Scottish Parliamentary Election was held in May 2021 which saw plans enacted to service the anticipated increase in demand of applications to vote by post. The final Absent Vote lists contained 49,846 electors, an increase of almost 50% from the position at publication of Registers in December 2020 (33,595). This will cause added workload in the future refresh of Personal Identifiers as almost 10,000 of these additional postal voters applied for a permanent postal vote. The electorate for the election was 225,784.

The newly reformed Canvass continued in 2021 with a more targeted approach to the canvass. This allowed the ERO to issue different forms to households dependant on whether he believed that a change to the existing registered electors at that address was likely.

Due to a local by-election in Argyll & Bute, Registers were published on 1st November 2021 (instead of the normal 1st December date). The total electorate figure was up on the total at publication in December 2020.

Year	Electorate at Publication
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:

- Continued work on the expansion of the number and type of Non-Domestic valuations available online at the SAA Portal.
- Had 17 members of staff (around 35% of the total) retire, resign, or move to another post within the organisation, including 60% of the management team. 12 vacancies were filled during the year, and recruitment continues, with further retirals already intimated for the current year.
- Continued to face restrictions on occupation of its offices, and restriction on visiting other premises to carry out survey work due to the ongoing Covid pandemic.
- Delivered registers and absent vote lists on schedule for the 2021 Scottish Parliamentary Election, having dealt with a large increase in applications for postal votes. Registers and AV Lists were also provided for an Argyll & Bute Council by-election.
- Prepare and plan for 2022 local government elections.
- Continued disposal of 2017 Revaluation Appeals, with all appeals dealt with, or having been subject to referral to the Lands Tribunal for Scotland in line with legislation.

- Formally reported on progress in relation to Equalities, and reviewed and expanded our Equality Outcomes.

Our customer satisfaction survey showed that last year 94% 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

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Assessor & Electoral Registration Officer

Valuation Joint Board – 24 June 2022

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

- 1.1 To seek Joint Board approval of the April 2022 update to the approved 2021-24 Service Plan.

2.0 Background

- 2.1 Service Planning on a 3-year cycle forms part of the Joint Board's Corporate Governance framework.
- 2.2 In June 2021 the Board approved a 3-year Service Plan for the period 2021-24 reflecting the strategic aims, operational and legislative requirements of the organisation over that period.
- 2.3 The Management Team also compile and use a Service Calendar which lays out the more detailed operations and tasks for the forthcoming year.

3.0 Progress

- 3.1 An April 2022 update to the Service Plan, which reflects the continually changing environment that the Joint Board operates within, has been agreed by the Management Team and is attached for Board Members consideration and approval (Appendix 1).
- 3.2 An Annual Calendar for 2022/23 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 ongoing Coronavirus (COVID-19) outbreak has had both direct and indirect effects on the resourcing and operations of the Joint Board and management of these challenges has had to be 'flexed' on an almost daily basis. Even as the effects of the pandemic ease, uncertainties remain. The Service Plan has been prepared on the basis of current knowledge and may need to be reviewed as time passes.

4.3 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 April 2022 update to the Service Plan for the period 2021-24.

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Appendices

Appendix 1: DABVJB Service Plan 2021-24 – 2022 Update



*Dunbartonshire and Argyll & Bute
Valuation Joint Board*

ASSESSOR AND ELECTORAL REGISTRATION OFFICER

SERVICE PLAN 2021-2024

April 2022 Update

Background

Dunbartonshire and Argyll & Bute Valuation Joint Board is committed to a three-year Service Planning cycle. The most recent Service Plan approved by the Joint Board covers the period 2021-2024.

As the environment in which the Board operates is constantly changing, there is a need to review the Service Plan annually. Rather than produce a fully revised Plan each year, however, this 'Update' includes such changes and new tasks as have occurred or been identified since approval of the main 3-year Plan. **It should therefore be read along with the main 2021-24 Service Plan.** Other than where new sections have been added, references and numberings contained within this document refer back to the original Plan.

The Annual Service Calendar for 2022-23 will reflect the changes included in this Update.

At time of writing, the Joint Board is operating with some ongoing restrictions relating to the Coronavirus (COVID-19) outbreak. These have both direct and indirect effects on the resourcing and operations of the Joint Board and management of them is constantly evolving. It will be assumed, however, that there will be no return to a full lockdown in the future.

Since the 2021-24 Service Plan was approved, several changes have occurred which have an effect on forward planning. These include:-

A raft of secondary legislation has been drafted to effect both the detailed implementation of the NDR Reforms arising from The Non-Domestic Rates (Scotland) Act (2020) and the transfer of Valuation Appeal Panel functions to the First Tier Tribunal (FTT) of the Scottish Courts and Tribunals Service (SCTS). The legislation is, however, still subject to change as it passes through Parliament so the details of what will be required of Assessors are not known.

The Valuation Timetable (Coronavirus) (Scotland) Amendment Order 2021 extended the last date for the disposal by a valuation appeal committee of an appeal lodged between 1 January 2020 to 31 March 2021 from 31 December 2021 to 31 December 2022. The effect of this is to extend the timetable for disposal of 'Coronavirus-related' material change of circumstances appeals. In March 2022, the Government announced that it intends to lay further legislation to "ensure that no NDR appeal lodged after 1 January 2020 will have a disposal deadline date earlier than 31 December 2023".

The Non-Domestic Rates (Coronavirus) (Scotland) Bill proposes that in calculating net annual value and rateable value, the assessor can have no account of any matter arising on or after 1 April 2021 that is directly or indirectly attributable to coronavirus. The effect of this legislation would extend back to 2 April 2020, but not the period from mid-March 2020 when restrictions were brought in. Thus, despite government intention to 'rule out' Coronavirus related appeals, there is ongoing uncertainty regarding their disposal for that period.

In July 2021, the Scottish Minister for Community Safety announced that the transfer of the functions of Valuation Appeal Committees (VACs) to the Scottish Tribunals

should be delayed to 1 January 2023. Aligned to this change, the date for the introduction of a new 2-stage proposals and appeals process was amended to 1 January 2023.

The Council Tax (Dwellings and Part Residential Subjects) (Scotland) Amendment Regulations 2021 confirmed the introduction of a '70-days of actual use' test to the definition of a self-catering unit with effect from April 2022. This will require a retrospective review of existing entries annually.

During 2021 the UK Government introduced the Elections Bill which aims to deliver on a number of its 2019 Manifesto commitments. Proposed changes include:-

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

It is expected that the application process for Voter Identification Cards will take effect following publication of the register in December 2022 with the changes to the Absent Vote applications process and extension of overseas voting scheduled for implementation in July 2023.

Notably, these changes only apply to UK elections and will not apply to the Local Government Register. Thus, a divergence in policy and administration will need to be resourced.

The Government has recognised the additional administrative burdens that these changes will bring and has committed to “ensuring those responsible for the conduct of electoral registration have the necessary resources to deliver our elections robustly and securely as they implement these new measures. Any additional funding required to cover identified new burdens arising from this programme will be adequately funded in line with longstanding government practice.”

With few details of the new requirements known at time of writing, it is clear that the ERO service will need to react to both the resource demands of the new legislation and any funding provided to meet these.

PART ONE – SERVICE FUNCTION

1.0 Introduction

As at 1 April 2022, the staffing level stands at 45.84 FTE with appointments pending and several rounds of recruitment ongoing.

1.1 Valuation Roll

The total rateable value of 15,403 subjects in the Dunbartonshire and Argyll & Bute Valuation Rolls at 1 April 2022 is £365,472,465.

As at April 2022, 122 Revaluation (2017) appeals remain outstanding, having been referred to the Lands Tribunal.

4,826 appeals, many of which relate to the Corona virus outbreak, remain outstanding and require to be disposed of prior to 31 December 2023.

1 April 2022 marks the 'Tone' or valuation date for the 2023 Revaluation. Our main focus for technical staff during 2022/23 will be on the preparations for the 2023 Revaluation.

The NDR reform priorities for 2022/23 will be delivery of a draft Revaluation Roll by autumn 2022 to contain links to lists of let subjects and provision of a wider range of valuations at the Assessors' portal. Draft Revaluation Notices will be issued to interested parties at this point.

Systems will need to be developed, both internally and at the portal, to accept and record NDR proposals by 1 January 2023. It is probable that an interface with the Tribunals Service will be required for the management of appeals.

Direct Scottish Government funding to support the forthcoming change has been incorporated into the 2022/23 budget approved by the Board.

1.2 Valuation List

At 1st April 2022 there were 147,035 properties (including garages and stores) in the Council Tax Valuation List for the Joint Board area. Proposals and appeals continue to be received with 330 outstanding at 1 April 2022. These will be discussed with Council Taxpayers and disposed of as resources allow.

With Council Tax appeals to be administered by the Tribunals Service from 1 January 2023, it will be helpful to minimise the number of appeals which need to be passed over.

1.3 Electoral Register

At publication of registers on 1 November 2021, the total electorate for the Joint Board area was 229,336.

The immediate priority for electoral staff is the planning and effecting of the May Local Government Elections. Elections to the Loch Lomond & the Trossachs National Park on 7 July will also be planned for and resourced.

Provision has been made to pilot the use of tablets and remote canvassing software during the 2022 canvass. Procurement and set-up of hardware, software and processes will all need to precede the canvass which will start in July.

See above re the requirement to implement processes and systems to allow for the issue of Voter ID cards by December 2022.

1.4 Other Functions

Following the elections in May, a new Joint Board will require to be established along with the appointment of a Convenor, Vice-Convenor and such sub-Committees as are deemed appropriate by Members. New Member training will be provided by officers on a date to be agreed by the new Board

Any agreed actions arising from the ongoing Internal Audit into the digitisation of processes to permit remote working during the Coronavirus-related lockdown will be effected.

In relation to our staff resources, we will implement the recently approved 2022/23 Workforce Plan, albeit this is a fluid document with actions being adjusted to the ever-changing environment. This will involve several rounds of recruitment and the implementation of formal training for trainee surveyors.

A number of ICT initiatives including hardware renewal, software development, software upgrades and communications improvements are proposed for the 2022/23 financial year.

In relation to Records Management, the Keeper has issued an invitation to submit a Progress Update Review by the end of May 2022.

PART TWO – CORE OBJECTIVES

2.1 Valuation Roll

- 2.1.1 The changes to the definition of self catering accommodation (see above) will require a different approach to be taken to the entry and removal of these subjects into and from the Valuation Roll. It is likely that a retrospective review of existing entries will be carried out in the first quarter of 2023.
- 2.1.2 All 2017 Revaluation appeals have either been disposed of or referred to the Lands Tribunal. The timetable for appeal work related to the 2017 Revaluation will therefore be dictated largely by LT citation.
- 2.1.3 Appeals (and, from 1 January 2022, proposals) against changes to the 2017 roll and other types of 'running roll' appeal will be received on an ongoing basis and will be disposed of in accordance with the Valuation Timetable Order. Significant numbers of appeals claiming that the coronavirus outbreak constitutes a material change of circumstances were submitted during March 2020 and March 2021. The disposal date for these appeals is 31 December 2023 but it is not yet clear how these will be affected by The Non-Domestic Rates (Coronavirus) (Scotland) (Bill) (see above).
- 2.1.4 The scheduling of appeal disposal will pass to the First Tier Tribunal (FTT) of the Local Tax Chamber (Scottish Courts & Tribunals Service) on 1 January 2023 and this change will require considered administration.
- 2.1.3/2.1.4 The introduction of a 2-stage proposals and appeals process combined with the transfer of powers to FTT will require that new processes and

systems are developed to receive and administer proposals. Although the secondary legislation required for this process has not been finalised, it is expected that the Assessor will have to issue Proposal Disposal Notices, Statements to support the Valuation Roll entry and Assessor Decision Notices. Processes for administration of appeals will also be required.

- 2.1.6 Preparations for the 2023 Revaluation continue and will be the primary focus of valuation staff throughout the year. This extends to the activities described at 2.1.8, 2.1.9 and 2.1.10 of the main Service Plan.

2.2 Council Tax List

- 2.2.3 With Council Tax appeals to be administered by the Scottish Courts & Tribunals Service from 1 January 2023, efforts will be made to reduce the number of appeals which need to be passed over to the new administration. Additionally, new procedures will be required for transferring appeals to SCTS

2.3 Electoral Register

- 2.3.1 The 'reformed' annual canvass is now business as usual though this year it will be preceded by the procurement and set-up of hardware and software and implementation of process to allow tablet supported digital door-to-door canvassing.
- 2.3.3 Preparations for the May 2022 Local Government Elections are under way in accordance with timetables agreed with the ROs. Similarly, preparations for the Elections to the Loch Lomond & the Trossachs National Park in July 2022 are ongoing. The Scottish Government has stated its intention to hold an independence referendum 'during 2023' and this would have a significant effect on resource requirements.
- 2.3.5 Subsequent to the elections in May, any mis-matched Absent Voter personal identifiers will be identified and requests for refreshed PIs will be issued.
- 2.3.7 Processes for the receipt and verification of Voter ID card applications and for the issue of cards and emergency IDs will be implemented prior to December 2022. It is expected that this will be done in partnership with the Department for Levelling Up, Housing and Communities (DLUHC) and through Electoral Management System changes.

2.4 Corporate Governance

- 2.4.1 In May/June, a new Joint Board will require to be established along with the appointment of a Convenor, Vice-Convenor and such sub-Committees as are deemed appropriate by Members. New Member training will be provided by officers on a date to be agreed by the new Board
- 2.4.3 The Joint Board's Financial Regulations were last updated in September 2019 and should be reviewed prior to September 2022.

2.5 Accountability

- 2.5.2 An Audit Plan for the 2021/22 external audit has been agreed with areas for investigation and enquiry identified.
- 2.5.4 Any agreed actions arising from the Internal Audit into the digitisation of processes to permit remote working during the Coronavirus-related lockdown will be effected and reported to the Joint Board.

2.6 Best Value

- 2.6.2 The recently agreed SAA KPIs for Electoral Performance will be integrated into our normal reporting processes.
- 2.6.6 In relation to agreed Customer Service standards, it is to be noted that the Management Team agreed to discontinue the use of the mail logging process. Mail response times will therefore no longer be reported.

2.7 Equal Opportunities

No specific update to 2021-24 Service Plan.

2.8 Staffing and Personnel Matters

- 2.8.1 The recently approved Agile Working Policy will be implemented when circumstances permit.
- 2.8.2 The timing and frequency of Performance, Training and Development meetings will be kept under review.

2.9 Finance and Budgeting

- 2.9.1 See 2.4.3 above re review of Financial Regulations.
- 2.9.2 Expenditure on Electoral processes may need to be reviewed in light of the implementation of Voter ID cards. Central Government funding for additional burdens is expected, though the mechanism and quantum are unknown.

2.10 Information Technology

- 2.10.1 The ICT Strategy will be reviewed and presented to the new Joint Board for approval
- 2.10.2 As well as the regular refresh of laptops in 2022/23 the capital plan extends to procurement of additional monitors, firewalls and new routers which may be required for modernisation of the telephone systems. Projects to procure a flexi-time recording system, a new server to support the valuation functions and remote survey tools have been brought forward from 2021/22.
- 2.10.2 Following further investigation into the security and other related issues by WDC's ICT team, it is the intention that the Board will move to an internet based telephone service during 2022/23.

2.10.6 The NDR Project Plan lays out the broad timetable for the various developments that need to be delivered in parallel with Revaluation 2023. Specifically, delivery of a draft Valuation Roll by autumn 2022 to contain links to lists of let subjects and provision of a wider range of valuations at the Assessors' portal will be priorities for 2022/23.

The Assessor's 'Progress' system will need to be amended to accommodate receipt and administration of proposals and subsequent appeals prior to the implementation of that regime on 1 January 2023.

2.10.8 The Idox EROS system will continue to be developed. A major system update is expected during 2022 and the UK Government is working with the EMS suppliers to specify the requirements and functionality needed to implement Voter ID cards.

2.10.10 The SAA portal will be the vehicle for delivery of several of the NDR Reform initiatives and other Barclay recommendations. See 2.10.6 above for associated back-office changes required to deliver these portal enhancements.

2.11 Freedom of Information

No update from main 2021-24 Service Plan.

2.12 Key Partnerships

2.12.1 The Service Level Agreement governing the provision of support services from WDC was reviewed and updated in March 2020 and should, therefore be reviewed by March 2023. Such a review will need to take account of the changes to the service delivery model of WDC's ICT department.

2.12.7 The UK Government responsibility for Electoral Reform has moved from the Cabinet Office to the Department for Levelling Up, Housing and Communities (DLUHC).

2.12.9 The provision of print & mail services is now a key relationship for the Joint Board. The existing contract was extended in 2022 and runs until May 2023, thus necessitating a procurement exercise for services beyond that date from autumn 2022.

2.12.10 Given the transfer of powers from Valuation Appeal Panels to the Scottish Courts & Tribunals Service, new working relationships, processes and, potentially, IT systems will need to be developed with the service prior to January 2023. Initially, this is likely to be led by the SAA.

2.13 Records Management

2.13.2 The Keeper has issued an invitation to submit a Progress Update Review by the end of May 2022.

2.14 Miscellaneous

2.14.1 The Management Team will retain an awareness of, and react to, the changing regulation and guidance in relation to the ongoing Coronavirus outbreak.

PART THREE **KEY ACTIVITIES AND OUTCOMES**

Key To Business Objectives

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

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

Where there is no narrative in this section please see original 2021-24 Service Plan.

3.1 THE VALUATION ROLL

3.1.1 Maintenance of the Valuation Roll (See also 3.1.10 of main 2021-24 Service Plan)

Item	Description	Objective(s)	Ownership	Date/Recurrence
(b) –(i)	Amend procedures for making new self-catering accommodation entries to account for the requirement to evidence 70 days of actual letting	1,4,10,11	Divisional Assessors	April 2022
(s)	Initiate a review of existing self-catering accommodation for compliance with new 70-day rule	1,4,10,11	Divisional Assessors	Jan-March 2023
(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	Jan-March 2023

3.1.2 2017 Revaluation Appeals

Item	Description	Objective(s)	Ownership	Date/Recurrence
(c)	Prepare LT and/or LVAC cases including rental analysis, valuations, photographs, plans and other productions	1,4,10,11,12,14	Divisional Assessors	As required

3.1.3 Running Roll Appeals

As per Service Plan albeit reference to VAC should be replaced by First Tier Tribunal and references to submission and administration of 'appeals' should be replaced by 'proposals' with effect from January 2023.

Item	Description	Objective(s)	Ownership	Date/Recurrence
(e)	In Liaison with (Asst) Secretary, cite and ensure disposal of all outstanding Running Roll Appeals in accordance with the statutory timetable appropriate to each appeal.	4,10,11,12	Divisional Assessors/ VAC Asst Secretary	Ongoing

3.1.3A Proposals and Appeals – post 1 January 2023

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Record proposals received arising from amendments made to the Valuation Roll or where mcc, statutory error etc are claimed.	4,10,13	Admin Supervisors	Continuous
(b)	Receive and process proposals received via SAA Web Portal	4,7,9,10,11,12,14	Admin Supervisors	Continuous

(c)	Maintain records of proposals including their status in relation Proposals Disposal Dates/Notices, Statements to support valuation roll entry and Assessor Decision Notices	4,10,13	Divisional Assessors	Continuous
(d)	Negotiate and settle proposals with ratepayers and their agents in accordance with new procedures	4,10,11,12	Divisional Assessors	Continuous
(e)	Issue Assessor Decision Notices	4,10,11,12	Divisional Assessors	Continuous
(f)	Receive notice of, and record, appeals subsequently submitted to FTT	4,10,11,12	TBC	As required
(g)	Receive notice of appeal hearings and prepare FTT cases (including rental/cost analysis, valuations, photographs, plans and other productions if/as permitted by the FTT)	4,10,11,12	Divisional Assessors	As required
(h)	Where appropriate, amend the Valuation Roll to reflect proposal settlements in accordance with procedures at 3.1.1.	4,10,11,12	Admin Supervisors	Continuous
(i)	Consider decisions of FTT and appropriateness of appeal to Upper Chamber	4,10,11,12	Assessor/ Depute Assessor/ DAs	As required

3.1.4 Valuation Appeal Committee Hearings

As per Service Plan up to 31 December 2022. Specifically (see 3.1.4(a)), Hearing dates for the July – December 2022 period will need to be formalised prior to June.

3.1.5 Land Tribunal Appeals

As per Service Plan up to 31 December 2022. From 1 January 2023, the powers and responsibilities of the Lands tribunal will transfer to the Upper Chamber of the Local Taxation Chamber.

3.1.6 Revaluation 2023 – To include Gas Utilities

The process remains unchanged from the original Service Plan but there has been slippage and amendment to several of the timelines and targets. The whole process is therefore reiterated below with revised dates.

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	Ongoing
(b)	Manage returns of above in accordance with the DAB VJB procedures, guidance and instructions.	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	Ongoing
(d)	Analyse local land sale information for use in contractor's valuations.	1,4,10,11,12,13	Divisional Assessors	Quarter 1, 2022/23
(e)	Draft Narratives and rates to be applied in valuations, where appropriate.	1,4,10,11,12,13,14	Divisional Assessors	To April 2022
(f)	Approve Narratives and rates to be applied in valuations, where appropriate		Assessor/Depute	To April 2022
(g)	Provide information as required to SAA Practice Note authors, working groups and Category Committees.	1,4,10,11,12,13	Divisional Assessors	To May 2022
(h)	Draft and present SAA Practice Notes for approval by Committees	1,4,10,11,12,13	SAA members	To May 2022
(i)	Make comment on and provide input to draft/proposed Practice Notes.	1,4,10,11,12,13,14	Divisional Assessors	To May 2022
(j)	Adopt and issue amended practice notes for use within DAB VJB (Make available through SAA on Web Portal)	1,4,7,10,11,12,13,14	Divisional Assessors	To May 2022
(k)	Value subjects for Revaluation purposes in accordance with local schemes of valuation, SAA Practice Notes and DAB targets for completion.	1,10,11,12,13	Divisional Assessors	To October 2022
(l)	Authorise proposed Rateable Values (RVs)	1,10,11,12,13	Divisional Assessors	To October 2022
(m)	Input proposed RVs to Assessor's 'Progress' Valuation system (note that this process has been automated for 'bulk class' subjects)	1,10,11,12,13	Admin Supervisors	To October 2022
(n)	Check and authorise all such amendments in accordance with DAB VJB procedures, making changes or referring back as appropriate.	1,4,10,11, 12, 13	Admin Supervisors	Weekly
(o)	Export proposed RVs (including valuation data where appropriate) to Assessors portal	1,4,10,11	Systems Officer	To be confirmed
(p)	Transfer all changes to relevant billing authorities.	1,4,10,11	Admin Supervisors	15 March 2023 or by agreement
(q)	Issue Draft and Final Valuation Notices to all interested parties as required by statute.	1,4,10,11,12,14	Admin Supervisors	30 November 2022 (drafts) and 15 March 2023
(r)	Prepare and circulate Revaluation Rolls as required	1,4,10,11,12,13,14	Admin Supervisors	April 2023
(s)	Receive, process and dispose of Revaluation 2023 proposals as per 3.1.3a above	1,4,10,11,12,13,14	Various	April 2023 and thereafter
(t)	Review use of Progress and other valuation systems	1,4,7,8,9,11,13	Valuation Working Group/IT Team	Ongoing
(u)	Develop mechanism for uploading Rental Base Lists for bulk category subjects at the SAA portal	1,7,8,9,10,11,12,13	Programmer/Analyst	Prior to Autumn 2022
(v)	Tests systems and make live	1,4,7,8,9,11,13	Valuation Working Group/ Programmer/Analyst	To March 2023

3.1.7 Civil Penalty Notices

As per the 2021-24 Service Plan, except that references to VACs will be to the FTT from 1 January 2023. Note also that from that date appeals against CP Notices will be made to the FTT and not (as per 3.1.7(d)) to the Assessor.

3.1.8 Public Parks

The process remains unchanged from the original Service Plan but there has been slippage and amendment to several of the timelines and targets.

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Ingather information on occupation, tenure and charges at and within public parks from relevant Councils/Trusts/Authorities	1,9,10,12,13	Divisional Assessors	Ongoing to Summer 2022
(b)	Survey such parks, parts of parks and buildings as may be required to make entries in the 2023 Revaluation Roll	1,9,10,12,13	Divisional Assessors	To autumn 2022
(c)	Value such subject in accordance with 3.1.6 above	1,9,10,12,13	Divisional Assessors	To autumn 2022 (draft) and March 2023.

3.1.10 NDR Reform Act – Secondary Legislation

See 3.1.1 above re self-catering accommodation.

3.1.11 Transfer of VAC to Scottish Tribunals Service

See various references above.

3.2 THE COUNCIL TAX VALUATION LIST

Note that effort should be applied **to 3.2.3 Proposals and Appeals**. Additionally, see below:-

Item	Description	Objective(s)	Ownership	Date/Recurrence
(b)	Negotiate and settle proposals/appeals with council taxpayers and their agents, including defence, where appropriate, to FTT or Court of Session.	5,7,10,12,13	Divisional Assessors	Change from VAC to FTT from 1 January 2023

(c)	Facilitate the settlement of appeals by scheduling of VAC Hearings on an annually agreed basis.	5,10,11,12	Divisional Assessors	Not required after 31 December 2022
(d)	Prepare FTT cases including sales analysis, valuations, photographs, plans and other productions, including written submissions where appropriate.	5,10,11,12	Divisional Assessors	From 1 January 2023
(e)	Produce 'on-the-day' VAC Lists and administer VAC Hearings	5,10,11,12	Divisional Assessors	Not required after 31 December 2022
(j)	Establish new procedures for referral of CT appeals to SCTS	5,7,9,10,13	Assessor (possibly through SAA)	Prior to 1 January 2023

3.3 THE ELECTORAL REGISTER

3.3.1 Annual Register of Electors

No change to overall process but note the following:

Item	Description	Objective(s)	Ownership	Date/Recurrence
(c)	Prepare for and invite tenders for printing and issuing canvass forms.	3,9,10,11,12,13,14	ERO/PAO/WDC Procurement Team	Late 2022/Early 2023
(d)	Consider tenders and award contract for above.	3,9,10,11,12,13,14	ERO/PAO	April 2023

3.3.1A Procure and Implement Digital Canvassing

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Confirm requirements and test market	3,9,11,13	Depute ERO/PAO	April 2022
(b)	Procure relevant hardware, software	3,9,11,13	Depute ERO/ PAO/WDC	April 2022
(c)	Set up tablets, install required software and test	3,9,11,13	Depute ERO/ PAO/WDC	May-June 2022
(d)	Establish new door-to-door canvass procedures and revise Canvasser/Admin Instructions	3,8,9,11,13	PAO	July – August 2023
(e)	Train canvassers and back-office staff	3,8,9,11,13	PAO/Supervisors	September 2023

3.3.2 Maintenance of Register of Electors

No update to main 2021-24 Service Plan

3.3.3 Elections/Electoral Events

See main 2021-24 Service Plan and specific Election timetables as agreed with ROs.

Item	Description	Objective(s)	Ownership	Date/Recurrence
(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	Spring 2022
(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.

3.3.7 Implementation of Voter ID process

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Remain aware of passage of primary legislation through Parliament and take note of any changes requirements	3,6,7,8,9,10,11,12,13	ERO/PAO	Ongoing
(b)	Retain an awareness of the various Business Change Bulletins for the Electoral Integrity Unit and other communications regarding the Voter ID project	3,6,7,9,10,11,12,13	ERO/PAO	Ongoing
(c)	Liaise with EMS supplier re system changes and updates related to Voter ID	3,6,7,9,10,11,12,13	PAO	Ongoing
(d)	Design and implement new processes in accordance with legislative requirement and EMS functionality	3,6,7,8,9,10,11,12,13	PAO/Supervisors	Autumn 2022
(e)	Train staff in new systems and processes	3,6,7,8,9,10,11,12,13	PAO/Supervisors	Autumn 2022
(f)	Receive and process Voter ID applications and issue card	3,6,7,8,9,10,11,12,13	ERO/PAO/ Supervisors	From December 2022

3.4 CORPORATE GOVERNANCE

3.4.1 The Joint Board/3.4.2 Valuation Joint Board Meetings

As per Main Service Plan but note provisional date for inaugural meeting of new Board is 24 June 2022.

3.4.3 Probity and Propriety

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Liaise with Treasurer to the Valuation Joint Board to review Financial Regulations and present to Board for approval (Most recently revised in September 2019)	7,12	Assessor	September 2022
(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)	7,12	Assessor	Next due June 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 March 2020)	7,12	Assessor	March 2023 or earlier if required

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

Note that the Counter Fraud & Corruption Policy and Business Irregularities Procedures were updated in July 2021. They will therefore be scheduled for further review by July 2024 unless a need arises.

3.5 ACCOUNTABILITY

3.5.3/3.5.4 Audit Plan/Audit Recommendations

Item	Description	Objective(s)	Ownership	Date/Recurrence
(c)	Co-operate with internal auditors in completion of review of new digital processes	7,12	Managers	April 2022
(d)	Take forward any agreed actions arising from above internal audit recommendations	1-6,7,10,11,12,13,14	Management Team	When reported
(e)	Provide Joint Board with above Internal Audit Report and report progress against Action Plans	1-6,7,10,11,12,13	Assessor	24 June 2022

3.6 BEST VALUE

3.6.1 Best Value – General Performance

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)-(c)	Collate agreed KPI statistics for Electoral Performance and share with SAA	3,6,11,12,13	PAO	December 2022 and as required

3.6.6 Customer Service Standards

Note that 3.6.6 (b) has ceased.

3.7 EQUALITIES

No specific update to 2021-24 Service Plan

3.8 STAFFING AND PERSONNEL MATTERS

3.8.1 Development and Review of Personnel Policies

Item	Description	Objective(s)	Ownership	Date/Recurrence
(g)	Implement Agile Working Policy	8,10,11,14	Assessor /Management Team	As circumstances allow

3.8.2 Training and Development Policy

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review the timing and frequency of Performance, Training and Development meetings	8,10,11,14	Assessor /Management Team	Ongoing

3.9 FINANCE AND BUDGETING

3.9.1 Financial Regulations and Standing Orders

See 2.4.3 above re review of Financial Regulations

3.9.2 Budget Preparation

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Incorporate a review of funding and expenditure on Voter ID process during budget process	3,6,7,8,9,11,12,13	ERO	When circumstances become clear

3.10 INFORMATION TECHNOLOGY

3.10.1 Business Systems Support

Item	Description	Objective(s)	Ownership	Date/Recurrence
(d)	Review ICT Strategy and present to new Joint Board for approval	1-6,7,8,9,11,12,13	Depute Assessor	June 2022

3.10.2 ICT Asset Management

Item	Description	Objective(s)	Ownership	Date/Recurrence
(e)	Procure and install new lap tops and monitors for staff.	1,2,4,5,7,8,9,11,13	Depute Assessor/ WDC ICT	April 2022
(f)	Review telephony requirements. Procure and install firewalls and new routers which may be required for modernisation of the telephone systems. Migrate to an internet based telephone service	1-6,9,11,13	Depute Assessor/ WDC ICT	April 2022
(g)	Review requirement and subsequently procure and install new flexi-time system/service	7,9,11,12,13	Depute Assessor	Autumn 2022 provisionally
(h)	Procure, install and migrate Assessors system/data to new Unix Server or alternative.	1,2,4,5,9,11,13	Depute Assessor	Autumn 2022 provisionally
(i)	Specify requirement, procure and install hard and software to facilitate remote survey data capture	1,2,4,5,7,8,9,11,13	Depute Assessor	TBC

3.10.6 Assessors Progress System

Item	Description	Objective(s)	Ownership	Date/Recurrence
(c)(d)	Maintain and further develop system to meet agreed business requirements of of NDR Reform, Barclay recommendations and appeal reform in accordance with specifications provided by NDR Reform Project Team. Namely, <ul style="list-style-type: none"> i. Delivery of 3-yearly Revaluations ii. 2-stage Proposal and appeal system changes iii. Expansion of valuations available at the SAA portal iv. Provision of comparisons to support revalued NAVs 	1,2,4,5,7,8,9,11,13	Depute, Systems Officer, Analyst/Programmer	Autumn 2022 January 2023 April 2023 Autumn 2022

3.10.8 EROS II Electoral System

Item	Description	Objective(s)	Ownership	Date/Recurrence
(d)	Test and implement upgraded versions of EROS, specifically to implement:- i. Idox Elections version ii. Voter Identification applications and production	3,6,8,9,10,11,13	All PAO/Systems Officers	ASAP on receipt TBC December 2022
(f)	Provide training for changes to system in line with above (d) changes	3,6,7,8,9,10,11,13	PAO	As required

3.10.10 Assessors Portal

Item	Description	Objective(s)	Ownership	Date/Recurrence
(d)(h)	Revise DTF to allow extraction, upload and display of Portal Property Rental Lists	1,4,7,8,9,11,13	Systems Officer/ Systems Analyst	Autumn 2022

3.11 FREEDOM OF INFORMATION

All as per the 2021-24 Service Plan.

3.12 KEY PARTNERSHIPS

3.12.1 Support Services – West Dunbartonshire Council

Item	Description	Objective(s)	Ownership	Date/Recurrence
(m)	Review Service Level Agreement in liaison with Treasurer and service delivery representatives (Reviewed February/March 2020). In particular, take account of the changes to the service delivery model of WDC's ICT department.	7,9,10,11,13,14	Assessor	By February 2023

3.12.7 Cabinet Office

Replace heading with **Department for Levelling Up, Housing and Communities (DLUHC)**.

3.12.9 External Suppliers

Item	Description	Objective(s)	Ownership	Date/Recurrence
(b)	Invite tenders for printing and issuing canvass forms.	3,9,10,11,12,13,14	ERO/PAO/WDC Procurement Team	Autumn 2022/Early 2023

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 transfer of powers	1-6, 7,8,9,11,12,13	Assessor (through SAA working group)	Ongoing
(b)	Implement new procedures to transfer Council Tax appeals to SCTS and to monitor progress of NDR appeals made to SCTS	1-6, 7,8,9,11,12,13	Assessor	December 2022
(c)	Implement ICT system changes/development to facilitate (b) above	1-6, 7,8,9,11,12,13	Depute Assessor/ Systems Programmer	December 2022

3.13 RECORDS MANAGEMENT

Item	Description	Objective(s)	Ownership	Date/Recurrence
(d)	Consider Process Update Review (PUR) submission	7,9,10,11,12	Depute Assessor	May 2022

3.14 MISCELLANEOUS

3.14.1 Coronavirus Outbreak/Restrictions

Operations will reviewed constantly in light of the changing infection levels, and in line with public health and government guidance.

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Assessor & Electoral Registration Officer

Valuation Joint Board – 24 June 2022

Subject: Best Value – Customer Service Update

1.0 Purpose of Report

- 1.1 To advise members of the results from the Customer Consultation process during 2021/22.
- 1.2 To advise members of the outcomes from the Complaints Procedure during 2021/22.

2.0 Background

2.1 Customer Satisfaction Survey

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

2.2 Complaints Procedure

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

3.0 Progress

3.1 Customer Satisfaction Survey

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

During 2020/21, and reflecting the coronavirus situation, the customer consultation effort was reduced, resulting in much smaller sample sizes than in most years. 2021/22 saw a return to normal survey activity and a summary of the results for the year is provided below:

- By far the majority of our stakeholders (97%) find us professional, courteous and helpful.
- 64% of queries or transactions are completed at the first point of contact
- Only 6% of matters are not concluded to the satisfaction of the stakeholder.
- Most users of Joint Board services (96%) are satisfied with the information and/or advice provided to them.

The summary below illustrates that satisfaction levels, having dipped slightly in 2020/21, returned to previously high levels during the year.

	2017/18	2018/19	2019/20	2020/21	2021/22
Was the person with whom you communicated professional, courteous and helpful?	99%	94%	98%	92%	97%
Was the matter brought to a satisfactory conclusion immediately?	62%	60%	61%	56%	64%
Was the matter brought to a satisfactory conclusion?	97%	93%	97%	89%	94%
Are you satisfied with the quality of the information or advice given to you?	96%	93%	96%	90%	96%

No Customer Satisfaction forms were requested in alternative languages, Braille or other formats. A breakdown of the returns which indicated relevant protected characteristics is shown below.

Characteristic	Category	Percentage	Characteristic	Category	Percentage
Race	White	97%	Age	16-21	1%
	Non-white	3%		22-30	2%
Gender	Male	40%		31-40	3%
	Female	60%		41-50	9%
Disability	Disabled	16%		51-60	9%
	Able-bodied	84%		61-65	22%
Sexual orientation	Heterosexual	95%		66-70	15%
	Other	5%	70+	12%	
Marital status	Married	57%			
	Never Married	18%			
	Other	25%			

Sample sizes within the various equality groups were generally too small to draw firm conclusions though there is an indication of very marginally lower satisfaction levels among disabled service users this year. The results are monitored by management with any apparent variations within any of the groups with protected characteristics being followed up to ensure that we are carrying out our functions in a fair and equitable manner.

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

3.2 Complaints Procedure – outcomes 2021/22

The Joint Board implemented a new Complaints Procedure, which is in line with the Scottish Public Sector Ombudsman's (SPSO) Revised Model Complaints Handling Procedure, with effect from 1 April 2021.

There were 8 complaints received during 2021/22, compared to 4 in 2020/21 and 14 in 2019/20, none of which were upheld. 6 complaints were made in respect of Electoral Registration services, with 3 referring to the wording/content of prescribed forms. The matters raised in these cases have been raised with the Electoral Commission. Two complaints were raised in the context of individuals being unable to vote or vote by post. In the latter case the elector referred the complaint to the SPSO but, after consideration, it was deemed that an investigation was not appropriate. The remaining electoral complaint related to correspondence being issued to a deceased person. An apology was provided in this case.

Two complaints were made in respect of Council Tax, neither of which were upheld.

No complaints were made in respect of Non-Domestic Rating.

The content and outcome of complaints are discussed at the regular management team meetings and any opportunities for organisational learning are implemented.

4.0 Next Steps

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

5.0 Recommendations

Members are asked to:

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

(b) Note the results from the Complaints Procedure.

Person to contact:

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DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Assessor & Electoral Registration Officer

Valuation Joint Board – 24 June 2022

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

1.1 To seek Board approval of the Joint Board's Risk Register for 2022/23.

2.0 Background

2.1 Risk Management and Planning form vital parts of both the Best Value and Performance Management process and the Joint Board's Governance framework.

2.2 The Joint Board's Risk Management Strategy requires that the Risk Registers and Action Plans are revised annually.

3.0 Progress

3.1 The Management Team reviewed all current risks in February/March 2021 and the revised Board Risk Register is presented (See Appendix 1) for approval today. New and significantly amended risks contained in the Register for 2022 include:-

- (a) The various ongoing effects of the COVID-19 viral pandemic and the government guidance to combat its effects.
- (b) Functional and financial risks arising from Non-Domestic Rating (NDR) and Electoral Reforms.
- (c) Failure to deliver a successful and accurate Revaluation in 2023 and/or implement the changes introduced by the Non-Domestic Rating (Scotland) Act.
- (d) A build-up of both NDR and Council Tax appeal workload.
- (e) Staff loss through retirements, resignations and absence.

3.2 Members should note that officers also utilise a more extensive and detailed Operational Risk Register and Risk Action Plan for the management of day-to-day, operational, matters along with a number of process or project specific Risk Registers.

3.3 The Operational Risk Register and Risk Action Plan can be made available to members on request.

4.0 Next Steps

4.1 The Management Team will continue to review changes to the risks and risk levels contained in the Risk Registers and will monitor progress against any outstanding actions on an ongoing basis.

5.0 Recommendations

- 5.1 Members are asked to approve the Board Risk Register, including the actions shown therein, for 2022/23.

Person to contact:

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Appendices

Appendix 1 – Board Risk Register



*Dunbartonshire and Argyll & Bute
Valuation Joint Board*

BOARD RISK REGISTER 2022

Version Control

Version	Originator	Summary of Changes	Date
2022 v0.1d	David Thomson	Draft of MT Annual Review outcome	18 February 2022
2022 v0.2d	David Thomson	MT comments on v0.1	3 March 2022
2022 v1.0	David Thomson	MT approved	23 March 2022

Introduction

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

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

Specific Risk Registers
Annual Electoral Canvass
Rolling Registration
Electoral Integrity
Electoral Awareness
Eros Electoral Management System
NDR Reform
Scottish Local Government Elections 2022
Coronavirus Pandemic

This document constitutes the Board Risk Register for 2022/23 but, for consideration of the Board's full Risk Management Regime, reference should also be made to the Risk Management Strategy, the Operational Risk Register and these other documents referred to above.

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

Methodology

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

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

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

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

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

<p>Likelihood - “Probability of a risk event occurring”</p> <p>1. Unlikely but could happen (Low) 2. Likely to happen (Medium) 3. Very likely or already happening (High)</p>	<p>Impact - “Severity of the consequences should such an event occur”</p> <p>1. This will cause some problems but could be managed (Low) 2. This will cause significant delay or interruption to our services (Medium) 3. This could cause our services to fail (High)</p>
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The likelihood and severity/impact scores will then be used to identify overall risk using the following Risk Matrix:-

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

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

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

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

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

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

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

Board Risk Register

Risk 1	Operational Area	All Functions			
<p><u>Risk Title/Description</u> Failure to comply with Legislation, including:-</p> <ul style="list-style-type: none"> (a) Council Tax (b) Electoral Registration (c) Non-Domestic Rating Valuation (d) Best Value, Health & Safety, Freedom of Information, Equalities, Records Management, Data Protection etc <p>Significant change will be required as a consequence of the NDR (Scotland) Act, including the move to 3-yearly Revaluations, and other 'Barclay' reforms.</p> <p>The uncertainties that such change brings, when combined with the ongoing restrictions on local government funding, and the ongoing effect cause by the COVID pandemic must increase the risk of failure to deliver statutory functions.</p> <p>Further, the implications of the Scottish Government's commitment to review local government funding, and in particular to reform Council Tax, are unknown at this time.</p> <p>A risk also exists in relation to delivery of the Local Government Elections in May 2022 which is dealt with separately below.</p> <p>The known and unknown effects of the Elections Bill increase the risk of failure to meet new duties/requirements.</p>					
Likelihood	3	Impact	3	Risk Score	9
<p><u>Controls</u></p> <p>(a) <u>Council Tax</u> Professional staff, checking procedures, authorising 'signatories'. Performance targets, monitoring and reporting. Regular supply of planning and development information from councils and sales info from RoS. Audit and control systems. Staff training and shadowing. Tailor made IT system. Review of procedures such as survey method, timetables for amendment of lists by Valuation Group. Retain copies of existing legislation and monitor all new legislation. Membership of SAA Domestic Subjects Committee. Awareness of relevant cases. Council Tax Staff Guide in place.</p> <p>(b) <u>Electoral Registration</u> Appropriate staff, checking procedures, authorising 'signatories'. Performance targets, monitoring and reporting. Audit and control systems. Staff training and shadowing. Tailor made IT system with input restrictions. Review of procedures such as canvass method by Electoral/Admin working group. Retain copies of existing legislation and monitor all new legislation. Membership and active involvement in SAA Electoral Registration Committee and AEA. Additional staff during canvass as required. Input to new legislation. Liaison with Electoral Commission. Compliance with ER legislation and good practice confirmed by internal audits. Risk plan in place for LGE 2022 based on experience of SPE 2021. Main requirements of Elections Bill are understood and the DLUHC has established a Business Change Network to ensure that policy developments are communicated to administrators. DLUHC also in liaison with EMS suppliers re systems development</p> <p>(c) <u>Rating Valuation</u> See CT legislation above. Collection of necessary rentals, costs etc. Involvement in variety of SAA Committees and application of SAA Practice Notes. Provide sufficient training. Monitor progress of running roll monthly. All current Revaluation appeal processes in place. NDR Reform Project Team established internally. Various draft pieces of legislation have been studied and considered. Progress made re back-office developments for NDR Reform. Progress has been made in preparing for Revaluation.</p>					

(d) Best Value, Health & Safety, Freedom of Information, Equalities, Records Management, Data Protection etc

Relevant Policies and processes are in place. Training and induction have been provided as appropriate and regular reports are provided to the Management Team and Joint Board as appropriate.

Alternative language, translation, Braille etc facilities available. Customer Service appropriately monitored. Operational targets and monitoring in place.

Compliance with Local Government Model Publication Scheme and Guide to Information.

In line with above, much more information is now published on a pro-active basis.

Fire Risk Assessments in force (and reviewed regularly). Fire and smoke detectors, intruder alarm system installed, routinely maintained and tested. Fire/evacuation drills completed. H&S Risk Assessments reviewed annually. Induction procedures in place. Lone Working arrangements in place with alert/tracker phones in use by staff on survey. Training provided in First Aid, Asbestos Awareness and Violence in the Workplace policies. Annual PAT tests completed. H&S Task register in place. Core Training Plan created for all staff.

Awareness and training in relation to Data Protection Act 2018. Data Protection Policy in place along with Data Audit, Data Breach procedures, Subject Access Request procedure and Privacy Impact Assessment process. DPO appointed. DSAs in place. Internal Audit of Data Protection and Freedom of Information structures and procedures concluded that the Board were generally compliant

Records Management Plan in place and Progress Update Review completed in 2018.

Likelihood	2	Impact	3	Residual Risk	7*
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*Residual risk of 7 refers specifically to NDR functions

Action	Resp Person	Target Date	Progress
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(a) **Council Tax**

Ensure survey records are current	DAs	Ongoing	
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Pro-actively seek to dispose of proposal and appeals	DAs	Ongoing	
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(b) **Electoral Registration**

Maintain links to SAA, Scottish Government, AEA, Scotland Office, Electoral Commission, EMB and DLUHC re changes in legislation. Respond to consultations etc.	ERO/ PAO	Ongoing	
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Continue to review budgetary provision, and availability of government grants.	ERO	Annually	
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(c) **Rating Valuation**

Continue to dispose of Running Roll appeals.	Assessor/ DAs	Ongoing	Covid related citations to be issued prior to 30 June 2022 for disposal by 31 December
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Prepare for NDR Reform	Assessor/ NDR Reform Project Team	Various dates	See various updates on progress elsewhere (Board reports etc)
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Lobby government/respond to consultation on draft legislation, including NDR (Coronavirus) (S) Bill	Assessor (via SAA)	Ongoing	2 consultation responses provided to Parliamentary Committees
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Liaise with VAC Secretary re Hearing dates for July – December	DAs	Spring 2022	
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(d) Best Value, Health & Safety, Freedom of Information, Equalities etc			
All policies and procedures, including Core Training, to be subject to regular reviews	Assessor/ Man Team	As required	
Effect the Records Management Improvement Action Plan	Depute Assessor	Ongoing	2 nd Progress Update Review to be considered for submission in May 2022
Complete Annual Core Training	All Staff	Annually	
Continue to ensure compliance with the Data Protection Act (2018), including implementation and review of Data Sharing (DSA) and Data Processing Agreements (DPA).	Assessor/ Depute Assessor	Ongoing	
Update Personal Data Audit, and Review Data Retention Schedule in line with Internal Audit requirements.	Depute Assessor	Ongoing	Retained as annual reminder

Risk 2	Operational Area	All Functions
<u>Risk Title/Description</u>		
<p>The COVID-19 viral pandemic and the government guidance to combat its effects represent significant ongoing risks to</p> <p>(a) the delivery of the Assessor and ERO's statutory and other functions, and</p> <p>(b) Joint Board employees' health.</p> <p>The effects on the Board are many and varied and so, although a summary is provided below, a separate risk register, focussed on the effects of the outbreak, has been developed and actions implemented.</p> <p>The situation regarding COVID-19 is very fluid with risks, effects, mitigations and actions changing constantly. For instance, the effect of infections on health appear to have become less severe as the vaccination programme has been rolled out, but the threat of new strains is an ongoing concern and current levels of infection in the community are high.</p> <p>The Management Team has adopted a very flexible approach to managing the outbreak and its effects on the Board's functions, and will continue to do so.</p> <p>It is to be noted that some actions to mitigate the risks of the outbreak, such as actions to protect individuals, also mitigate risks to the Board's functions.</p>		
Likelihood	3	Impact
		3
		Risk Score
		9
<p>High levels of vaccination and increased community immunity reduce severity and incidence. Staff attendance in workplaces limited, on a rota basis, and under constant review. Workplace risk assessments completed and COVID-safe practices implemented in workplaces.</p> <p>Survey/inspection tasks have been reduced or ceased dependent on public health guidance. New processes have partially replaced physical survey.</p> <p>Home working capability implemented for all relevant staff and Agile Working Policy approved.</p> <p>Many existing processes are administered digitally/electronically.</p> <p>Manual processes changed to facilitate home/digital methods of working.</p> <p>Management retaining an awareness of wider issues and government/government agencies' advice and guidance.</p> <p>DAB, SAA and Government Digital Services Websites offer electronic services.</p> <p>Mobile telephones provided to staff.</p> <p>Regular contact with staff facilitated through the implementation of digital collaboration tools.</p> <p>Assessor & ERO in contact with Convener / Clerk / Treasurer</p> <p>COVID Risk Register in place and being managed.</p> <p>Procedures for remote/virtual Joint Board meetings in place.</p>		
Likelihood	3	Impact
		1
		Residual Risk
		6
Action	Resp Person	Target Date
		Progress
Provide updates of effect and progress to Members	Assessor	As required
Continue to review processes	Management Team / All	Ongoing
Continue to review the wider public health situation and react accordingly	Management Team / all-staff	Ongoing
Maintain COVID Risk Register and implement the agreed actions	Management Team	Ongoing

Risk 3	Operational Area	All Functions			
<u>Risk Title/Description</u>					
<p>Current and expected future local government settlements, potentially with static or reduced funding, bring a number of related financial risks and/or risk of failure to meet statutory duties or maintain service/performance levels, particularly in light of the changes to NDR, Electoral Registration Reform and the likely long terms effects on public sector funding caused by COVID.</p> <p>Scottish Government provided funding to assist with implementation of NDR Reform between 2019/20 and 2021/22 and further funding is projected for 2022/23. This will come to an end in the medium term, however, creating a 'cliff-edge' funding issue. In the short term, at least, increasing inflation is a risk to sound financial management.</p> <p>DLUHC has committed to funding the additional burdens of the Electoral Reform Bill but details of both the burdens and the funding are, as yet, unknown The excess space at 235 Dumbarton Road remains vacant resulting in non-remunerative overhead costs.</p> <p>An annual budget gap remains in estimates projected for 2022/23 and beyond.</p>					
Likelihood	3	Impact	3	Risk Score	9
<u>Controls</u>					
<p>Financial Regulations and Standing Orders in place and updated. Liaison with Treasurer and constituent councils, Statutory requirement to fund Assessor and ERO. Joint Board has established a funding Working Group to ensure scrutiny of proposed expenditure and management of resources. Budget monitoring reports to MTM in line with audit recommendations. Procurement processes aligned with WDCs. Scottish Government commitment to provide NDR Reform funding to Assessors in 2022/23. Joint procurement of IS systems and services through WDC. Using 'We-Buy' procurement system and other approved procurement frameworks. Inflation considered in parts of the budget process. Planned delays in recruitment where appropriate etc. Various money saving changes made including outsourcing the majority of our print and mail requirements. Advance planning of processes and resources. Board approval of use of reserves. Voluntary Early Retirement/Severance (VER/S) scheme in place with criteria which require the VJB to consider financial viability and service provision. Staff have been released in previous years under this scheme with significant year-on-year savings. Complete review of budgetary need undertaken in preparation for 2022/23 budget. Canvass reform reduced the extent of the door-to-door canvass requirement from 2020. Reserves are available. Several underspends in recent years have reduced or delayed the pressure on use of reserves.</p>					
Likelihood	3	Impact	2	Residual Risk	8
Action	Resp Person		Target Date	Progress	
Legal advice if necessary.	Assessor		As required		
Continue to closely monitor budget spend and cost of various processes.	Assessor/ Man Team		Ongoing		
Continue to consider each budget line for cut in budgetary planning. Continue to include inflationary uplift in budget process where appropriate.	Assessor		Annually, prior to February	Full consideration given to operational requirements in drafting the proposed 2022/23 budget along	

			with indicative budgets for following years. Accrued reserves to be used to offset expenditure in forthcoming years.
Joint Board working group to review options to address the budget gaps	Joint Board/ Assessor & ERO	Ongoing/As required	
Continue to review and plan processes in advance. In particular, review where duplication exists across the Joint Board's 2 locations	Man Team	Ongoing	
Meet with Finance Officers of constituent Councils	Assessor/ERO	As required	
Take actions arising from any decisions of Finance Working Group.	Assessor/ERO	As required	
Seek new tenants for vacant part of 235 Dumbarton Road, Clydebank	Assessor/ERO	Ongoing	
Continue to monitor effect on service provision/performance arising from staff losses.	Assessor/ERO/ Man Team	Ongoing	
Continue to lobby UK and Scottish Governments, as appropriate, for funding to deliver NDR and Electoral Reform as detailed elsewhere.	Assessor/ERO	Ongoing	Through SAA
Seek mechanism to 'cement' Scottish Government grant funding for Barclay/NDR Reform into core budget	Assessor/ERO	On/before cessation of direct grant funding	Reference included in 2022/23 Long Term Financial Strategy document
Review property requirement/profile	Assessor/ERO/ Treasurer	TBC	
Joint Board to seek increased requisitions	Joint Board	As required	Preferably this would be done with the agreement of council finance officers.

Risk 4	Operational Area	Non-Domestic Rating		
<u>Risk Title/Description</u>				
<p>Failure to deliver a successful and accurate Revaluation in 2023 and/or implement the changes introduced by the Non-Domestic Rating (NDR) Act. The challenges include:-</p> <ul style="list-style-type: none"> (a) the move to a 3 yearly Revaluation cycle, with a valuation date 1 year in advance, (b) significant change to the appeals system including the introduction of a 2-stage proposals and appeals process based on, as yet, unconfirmed legislation (c) The current back-log in disposal of NDR/running roll appeals (d) The loss of experienced qualified surveyors staff over recent years (Note that a separate risk relating to attracting and retaining professional staff has been added to the Board Risk Register – see below) (e) Transfer of appeals processes from Valuation Appeal Committees to First Tier Tribunal of Local Taxation Chamber of the SCTS. (f) The ongoing effects of the COVID pandemic <p>Separate risks specific to NDR Reform and the implementation of 3-yearly Revaluations are included in the Operational Risk Register. Board Members should remain aware of the far-reaching implications, including financial implications, of the change to 3-yearly Revaluations. The need to clear an increased level of Council Tax proposals and appeals prior to 31 December 2022 adds to this risk.</p> <p>Any major change to the role of the Assessor is likely to have knock-on implications for the post of ERO.</p> <p>Loss of experience in SAA may increase this risk</p>				
Likelihood	3	Impact	3	Risk Score
				9
<u>Controls</u>				
<p>Revaluation processes are known and understood Statutory functions met continually in line with statutory requirements and established methodologies. Expected Performance Standards are normally met or surpassed. Customer satisfaction is at high levels. SAA meetings with Government officials in respect of development of policy and legislation. SAA Revaluation/NDR Reform Project Plan in existence and being updated/managed. SAA Practice Notes being prepared Internal Revaluation 2023/NDR Reform Project Team established to deliver reforms with Project Plan and Risk Register in place. Additional funding received i2019/20 - 2021/22 and expected in 2022/23. Assessors' new information gathering powers and deterrent of Civil Penalties are designed to increase information available to inform Revaluation. Progress with the Revaluation includes the following:- Significant volumes of rental information ingathered and analysis ongoing. Narratives have been approved and a number of valuations have been completed Significant progress made in relation to back-office systems development, including automation of population of draft roll from valuation systems, Portal rental property lists and expansion of valuations available at portal.</p>				
Likelihood	3	Impact	3	Residual Risk
				9
Action		Resp Person	Target Date	Progress
Focus on statutory requirements as priority over other non-statutory reform proposals		Assessor	If req'd	
Continue to develop ICT systems to provide enhanced analysis and valuation capability		Depute Assessor	Various	See above re progress made

React to any legislation and government policy requirements	Assessor/ Joint Board	As req'd	
Continue to promote professionalism, performance levels (including KPI areas of function) and customer satisfaction.	All Staff	Ongoing	
Dispose of running roll appeals, including COVID material change of circumstance appeals promptly	All valuation staff	Ongoing	
Ensure that funding is made available for the additional requirements of NDR Reform	Joint Board/ Assessor/ Constituent Councils	Ongoing	
Continue to provide resources, including personnel and ICT, required to deliver reform.	Assessor/ NDR Reform Project Team	Ongoing	
Ensure local Revaluation/NDR Reform Project Plan is updated and adhered to	NDR Reform Project Team	Ongoing	
Implement processes to facilitate the display of comparable subject data at the SAA web site.	NDR Reform Project Team	Autumn 2022	See above re progress with back office systems. Population of fields ongoing during valuation process. Portal upload to be developed and tested.
Ingather information and physical attribute data on relevant buildings within, and parts of, public parks.	Divisional Assessors	Ongoing	Rental and other AINs issued. Further issue ongoing and planned.
Actively participate in development of Practice Notes including input at Committee and Working Group meetings	Relevant valuation staff	Ongoing	
Ensure ongoing ingather of relevant rental, cost, throughput and other information required to complete Revaluation	Divisional Assessors	Ongoing	

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

Test new Disaster Recovery procedures for Electoral Management System	Depute Assessor	Spring 2022	Test brought forward to February 2022 - complete
Review options to replace Unix server	Depute Assessor	Spring 2022	
Install web based telephony system	Depute Assessor	Summer 2022	There is a dependency on WDC ICT relating to network and security issues.
Crash-test and recover 'Progress' Valuation System	Depute Assessor	TBC	
Continue to consider programming capability	Assessor/Depute Assessor	Ongoing	
Install second internet connection to Clydebank office	Depute Assessor	TBC	Need to be established following review of SWAN network redundancy and requirements of new telephone system.

Risk 6	Operational Area	Non-Domestic Rating/Council Tax		
<u>Risk Title/Description</u>				
<p>The combined effect of the pandemic and tranches of material change of circumstance appeals submitted in March 2020 and March 2021, which must be disposed of by 31 December 2022, have resulted in a build-up of both NDR and Council Tax appeal workload. The risks arising are:-</p> <p>(a) Failure to dispose of appeals by their statutory dates, (b) Failure to robustly defend existing rateable values on appeal, (c) The very real risk of compromising delivery of the 2023 Revaluation, and (d) An increased number of complaints and contacts from ND Rates and Council Tax payers due to lack of progress with appeals.</p>				
Likelihood	3	Impact	3	Risk Score
<u>Controls</u>				
Revaluation appeals disposed of by statutory date. Government intention to 'rule out' Covid appeals. Coronavirus Order effective April 2021. The Draft Coronavirus Bill to is expected to come into force with an effective date of 2 April 2020. VAC Hearing dates have been agreed to June 2022 Statutory date for disposal of appeals has been extended to 31 December 2022 (Despite this the lack of recent progress has resulted in pressure mounting) Pro-active engagement in relation to Council Tax proposals and appeals has commenced. Improving COVID outlook, partly due to vaccination roll-out. Progress in delivering the Revaluation has been made, both locally and through SAA.				
Likelihood	3	Impact	3	Residual Risk
9				9
Action		Resp Person	Target Date	Progress
Continue to pro-actively engage with VAC Secretary re Hearing dates/arrangements, particularly for the period July – December 2022		Divisional Assessors	As required	
Increase pro-activity in seeking to dispose of Council Tax appeals		Divisional Assessors	Ongoing	
Consider liaising with Scottish Government regarding a possible further extension of the appeal disposal timetable		Assessor via SAA	If required/ appropriate	
Arrange with VAC Secretary to issue citations prior to 30 June for all appeals with a December 2022 disposal date		Divisional Assessors	Spring 2022	Consider using print and mail supplier
Continue with various rounds of recruitment to bolster valuation/technical capability		Assessor/ Depute Assessor	Ongoing	DA position in Campbeltown filled, and preferred candidate selected for DA position in Clydebank.
Continue to ensure progress with revaluation preparations		Assessor	Ongoing	Progress metrics to be implemented

Risk 7	Operational Area	All Functions			
<p><u>Risk Title/Description</u> The nature of the risk is that the Valuation Joint Board may fail to meet its duties or to maintain service levels in light of the loss and absence of staff.</p> <p>This risk is multiple in nature, arising from:-</p> <ul style="list-style-type: none"> (a) the loss of staff (i.e. numbers/complement) (b) the loss of experience and knowledge (c) the loss of Management Team experience (d) difficulties in attracting suitably qualified and/or experienced staff (e) the above is amplified by the salary levels in private sector for qualified valuers (f) levels of turnover in clerical and administrative staff (g) the inability to bring on trainees as had been scheduled, during the covid-related restrictions on attending the workplace (h) The additional workloads and diversion of senior staff into the almost continual recruitment process (i) More restricted applicant pools than was the previous experience <p>Associated with this risk is that, being a small organisation, the Valuation Joint Board has a number of posts/functions where there is a single point of potential failure.</p>					
Likelihood	3	Impact	2	Risk Score	8
<p><u>Controls</u> Wide range of attractive Terms & Conditions including attractive pension scheme and flexible working and 'family friendly' policies. Strong commitment to all strands of Equality in the workplace and the recruitment process. Several recent rounds of prompt/successful recruitment. Career progression opportunities. Barclay funding provided for additional posts. Workforce Plan in place and budgetary provision made for 2022/23.</p>					
Likelihood	3	Impact	2	Residual Risk	8
Action		Resp Person	Target Date	Progress	
Consider re-evaluation of Valuation staff grades to reflect market pressures		Assessor	As required	Will be subject to HR&OD approval and resource availability	
Implement Workforce Plan		Management Team	As required	Several recruitment processes are ongoing	
React to any ongoing retirements and resignations with prompt recruitment					
Make the most of attractive Ts & Cs in recruitment adverts					
Consider other means of securing resources such as use of short-term contracts or employing contractors		Assessor	As required	Subject to HR&OD advice	

Risk 8	Operational Area	Electoral Registration (primarily)			
Risk Title/Description					
<p>There is a risk that the ‘additional burdens’ of the Elections Bill and its secondary legislation cause failure to deliver on ERO’s statutory duties or have negative effects on other areas of service delivery.</p> <p>The ERO will need to implement processes and procedures to:-</p> <ul style="list-style-type: none"> (a) Accept and validate applications and issue Voter ID Cards as required; (b) Require postal voters to reapply for a postal voters on the UK Parliamentary register every three years; (c) Limit the number of electors any individual may act for as proxy; (d) Allow <u>all</u> British citizens living overseas to vote in UK Parliamentary elections, regardless of when they left the UK. <p>It should be noted that several of the provisions will only apply to reserved elections and so there will be additional complexity in having different rules for the UK Parliamentary Register and the Local Government Register</p> <p>The Bill has not been passed and is therefore subject to Parliamentary amendment. Further, several tranches of secondary legislation will be required to effect the detail of these provisions. Thus, although implementation will take place largely between December 2022 and July 2023 no detailed planning can yet take place. There is also a lack of clarity on how and/or when these new burdens are to be funded.</p>					
Likelihood	3	Impact	3	Risk Score	9
Controls					
<p>Current knowledge of draft legislation.</p> <p>Department of Levelling Up Housing and Communities (DLUHC) has established a communications framework for disseminating information.</p> <p>AEA web page established for supply of information and sharing of good practice.</p> <p>Electoral Commission commitment to provide new guidance.</p> <p>DLUHC ongoing engagement with EMS suppliers to ensure system changes are effected and funded.</p> <p>Government Digital Service web site (for on-line applications) and data exchanges are well established and secure.</p> <p>Existing process in place for validating overseas applications.</p>					
Likelihood	3	Impact	2	Residual Risk	8
Action		Resp Person	Target Date	Progress	
Retain close watch on development of, and changes to, both primary and secondary legislation		ERO/ PAO	Ongoing		
Continue to liaise with EMS suppliers re new functionality		ERO/ PAO	Ongoing		
Consider use and apply DLUHC funding to relevant resources when quantum and procedure for receipt are known		ERO	When known		
Enhance staff resource/recruit using above funding		ERO	TBC	Dependent on implementation requirements as well as timing and level of funding	
Implement processes as required		ERO/ PAO	Various timings	Voter ID applications – Dec 2022	
Retain a close watch on/for guidance provided by DLUHC, EC and AEA		ERO/ PAO	Ongoing		

DUNBARTONSHIRE and ARGYLL & BUTE VALUATION JOINT BOARD**Report by Treasurer****Valuation Joint Board - 24 June 2022**

Subject: Draft Annual Accounts for Year Ending 31 March 2022

1. Purpose

- 1.1 The purpose of this report is to present to the Board the Draft Annual Accounts for the year ending 31 March 2022.

2. Background

- 2.1 The Local Authority Accounts (Scotland) Regulations 2014 (the accounts regulations) came into force on 10 October 2014 and introduced best practice expectations on:

- (a) the Draft Annual Accounts being reported to the Board for formal consideration prior to submission to External Auditors for audit by 30 June each year; and
- (b) the notice of public right to inspect and object to the Financial Statements to commence no later than 16 June with the accounts available for inspection by 1 July each year.

Due to the coronavirus pandemic, the Coronavirus Act 2020 allows for annual account submission, public inspection period and audit dates to be varied in agreement with the external auditors, however the original, normal, timetables will be followed at this time. Should this change due to unforeseen delays this will be advised to the Board.

- 2.2 A Balance and Reserve Policy was approved by the Board at its meeting in November 2012. The Board's Prudential Reserve Policy is to retain a prudential target of 2% of net expenditure i.e. constituent authority requisition level (21/22 £0.052m) or £0.100m whichever is higher.

3. Main Issues

- 3.1 The draft Annual Report and Final Accounts for year ended 31 March 2022 are appended to this report.
- 3.2 The Management Commentary (pages 2 to 18) consists of an annual report from the Assessor and Treasurer on matters of interest including financial and non-financial performance during the year, service changes and developments, impact of financial climate and risks, provisions and contingencies.
- 3.3 Members' attention is drawn to the Statement of Responsibilities on pages 23 and 24.

3.4 The Annual Governance Statement is included on pages 25 to 28. This Statement assures stakeholders on how the Board directs and controls its functions and how it relates to communities which will enhance transparency and scrutiny of the Board's activities.

3.5 The Management Commentary summarises the financial position of the Board. The Board's 2021/22 budget was constructed to break even using £0.129m of balances. However the Board completed the year with a further contribution to the funds brought forward of £0.208m and did not need to access reserves. This contribution, together with the unused planned use of £0.129m, results in an overall underspend against budget in-year of £0.337m. The main variances are shown in the table below:

Spend Area	Variance £000	Comments
Employee	(224)	The favourable variance is mainly due to an increased rate of resignations and retirements along with delays in filling some vacancies, partly due to difficulties in attracting appropriate candidates.
Property	(15)	A favourable variance was the result of minimal spend on repairs and maintenance to the Board's properties. This budget is a reactive budget and fluctuates each year depending on what work is required.
Transport	(36)	Due to Covid-19, travelling expenses and subsistence were underspent as survey and inspection work were restricted and travel to meetings was minimal.
Supplies & Services	(44)	One of the main reasons is an underspend on the costs associated with the Land Val Appeal Court which are dependent upon the number VAC cases that proceed to hearing and the number of Lands Tribunal Referrals made. Appeal disposal by negotiation and changes to the statutory timetables for dealing with appeals reduced the need for both. The other main reason is a reduction in demand led running costs ie printing, stationery and postages which fluctuate year on year. The expenditure on these was also affected by the statutory delay to the NDR Revaluation timetable.
Payment to other bodies	(15)	The main reason for this underspend was in relation to the expenditure associated with the Land Valuation Appeals panel.

3.6 As at 31 March 2022, the Board held usable reserves as noted below:

	£000
Restated Opening Balance at 1 April 2021	694
Revenue Gains/(Losses) on the fund	208
Closing Balance at 31 March 2022	902
Earmarked Balances:	
2022/23 Budget	(239)
Barclay Review Funding	(58)
Total Earmarked Balance	(297)
Total General Reserves (incl. £0.100m prudential reserve)	605

3.7 The Board recognises the financial climate facing public services and has continued to seek efficiencies when possible. The requisition made by the Board for 2021/22 remained at 2020/21 level. The Resource Spending Review announced by the Scottish Government in May 2022 presents a real terms reduction in local government funding for the next four years. This presents challenges to the Board in 2022/23 and beyond and management continue to plan for this to ensure ongoing service delivery reflecting the increasing workload to the Board.

3.8 The Scottish Government continues to provide funding to cover the costs of implementing the recommendations of the Barclay Review. For 2021/22, £0.225m was provided to offset additional costs incurred across a number of budget lines. Due to delays to the required legislation and the pandemic, the Board was unable to utilise the full grant resulting in an underspend of £0.058m. This underspend has been identified as an earmarked reserve as shown at 3.6 above.

3.9 Further to 3.8 above, the grant funding provided by Scottish Government was not exhausted by expenditure on the 2021 Scottish Parliamentary Election, with a carry forward of grant available to spend within 2021/22 of £0.125m. The Scottish Government has confirmed that this balance is to be made available for ERO expenditure. As such, £0.087m of identified additional expenditure offset by the equivalent in income was added to the 2021/22 estimate. The underspend of £0.038m will be carried forward to 2022/23.

4. Conclusions and Recommendations

4.1 The finances of the Board have been closely managed during 2021/22 allowing a better financial position to be achieved than had been planned. This will assist with financial planning in the future.

4.2 Members are requested to note:

- (i) the contents of the report and the financial position of the Board as at 31 March 2022;
- (ii) the Draft Management Commentary and Financial Statements for the year to 31 March 2022; and

(iii) that the audited accounts will be reported to a future meeting for approval.

Laurence Slavin

Treasurer

Date: 24 June 2022

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

Appendix: Draft Annual Accounts for year ended 31 March 2022



*Dunbartonshire and Argyll & Bute
Valuation Joint Board*

DRAFT

ANNUAL ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2022

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**DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD
DRAFT ANNUAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022**

JOINT BOARD MEMBERS AND OFFICIALS AS AT 31 MARCH 2022

ARGYLL & BUTE COUNCIL

Councillor Richard Trail (Convenor)
Councillor Graham Archibald Hardie
Councillor Alastair Redman
Councillor Iain Paterson
Councillor Donald MacMillan, BEM

EAST DUNBARTONSHIRE COUNCIL

Councillor Vaughan Moody (Vice Convenor)
Councillor John Jamieson
Councillor Jim Gibbons
Councillor Sandra Thornton
Councillor Stewart MacDonald
Councillor Denis Johnston

WEST DUNBARTONSHIRE COUNCIL

Councillor John Millar
Councillor Jonathan McColl
Councillor Jim Brown
Councillor Karen Conaghan
Baillie Denis Agnew

OFFICIALS

David Thomson (Assessor & Electoral Registration Officer)
Russell Hewton (Depute Assessor & Electoral Registration Officer)
Peter Hessett (Clerk)
Laurence Slavin (Treasurer)

**DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD
DRAFT ANNUAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022**

MANAGEMENT COMMENTARY

GENERAL SERVICE AIMS AND OBJECTIVES

WHO WE ARE AND WHAT WE DO

Dunbartonshire and Argyll & Bute Valuation Joint Board (the Board) is an independent local government body which was established by The Valuation Joint Boards (Scotland) Order 1995. We professionally compile and maintain the Valuation Rolls, Council Tax Valuation Lists and Registers of Electors for the Argyll & Bute, East Dunbartonshire and West Dunbartonshire Council areas.

OUR AIMS

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

COMMITMENTS

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

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

**DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD
DRAFT ANNUAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022**

1.0 INTRODUCTION

This report comprises the Board's Management Commentary to the Draft Annual Accounts in relation to the 2021/22 financial year.

The main purpose of this Management Commentary is to inform all users of the accounts and to help them assess how the Board perform their duty to promote the success of the Board. This Management Commentary also summarises the functions and activities of the office of the Assessor and Electoral Registration Officer (ERO) over the past year and provides information on the performance levels achieved in carrying out the statutory duties of the organisation.

The requirements governing the format and content of local authorities' annual accounts (under s106 of the Local Government (Scotland) Act 1973 joint boards and committees are to be treated as local authorities) are contained in The Code of Practice on Local Authority Accounting in the United Kingdom (the "Code").

Throughout the year the operation, management and services of the Board were affected, to varying extents by the ongoing COVID pandemic and the Government restrictions introduced to control the outbreak. Notwithstanding, the main statutory duties of the Assessor and ERO were complied with. This was only possible through a managed mix of home and workplace working for staff. Employee attendance in the workplace was varied throughout the year in response to operational need, government restrictions, infection levels and public health advice.

The pandemic also resulted in government passing various items of legislation that altered the timetables for delivery of, and compliance with, the Assessor & ERO's statutory duties.

One area of function which was affected was the disposal of Non-Domestic Rating appeals. At the start of the year some 4,580 appeals submitted in the context of the pandemic had been received and these have been subject to legislative change, some of which is ongoing, relating to their validity and disposal dates. A cautious approach to travel and internal property inspections was maintained and this resulted in challenges relating to the maintenance of the Valuation Roll and the Council Tax Valuation List.

The Non-Domestic Rates (Scotland) Act (2020), provided for substantial change in the Non-Domestic Rating (NDR) system, but the secondary legislation required to implement it remains largely in draft and subject to Parliamentary amendment.

During the year, The Council Tax (Dwellings and Part Residential Subjects) (Scotland) Amendment Regulations 2021 implemented a requirement that, from April 2022, to be classed as self-catering holiday accommodation, premises must actually be let for at least 70 days in the financial year as well as the existing requirement of an intention to let for 140 days or more.

Maintenance activity in relation to the Council Tax List was higher than in most years arising from an increase in new housing availability, but as with non-domestic rating, disposal of proposals and appeals was hindered significantly during the year.

The annual Electoral Register was published on 1 November 2021 following the annual canvass, the date having been brought forward to assist with the preparations for a local government by-election in Argyll & Bute. A major feature of the early part of the electoral year was the implementation of contingency and resilience actions for the Scottish Parliament Election in May 2021 and towards the end of the year preparations for the May 2022 Local Government Elections were ongoing.

**DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD
DRAFT ANNUAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022**

The Management Team continues to be the main forum for decision making within the organisation. It met regularly throughout 2021/22 to manage statutory functions and operations, and develop, implement and monitor policies and strategies. Personnel changes within the Senior Management Team were reflective of a year in which recruitment was a virtual constant.

2.0 GENERAL PROGRESS IN RELATION TO STATUTORY FUNCTIONS

2.1 NON-DOMESTIC RATING

Aims

- To carry out a general revaluation, currently every 5 years (3 years from 2023);
- To timeously compile and maintain the Valuation Roll in accordance with the relevant legislation, to take account of new properties, properties which should no longer be entered in the roll, properties which have been altered, changes to the parties shown in the Roll and other changes arising from statute or other decisions of the Courts;
- To consolidate or improve upon the time taken between the date on which amendments to the Valuation Roll are effective and the date on which the Valuation Notice is issued;
- To publish the annual Valuation Roll and make it available to interested parties; and
- To deal with appeals by discussion with ratepayers or their agents, or by hearing of appeals before the appropriate valuation appeal bodies.

2017 Revaluation

Subsequent to the 2017 revaluation, 3,569 appeals were submitted against the values of 3,460 subjects, reflecting an appealed Rateable Value (RV) of £252,557,705. The statutory date for disposal of these appeals by Valuation Appeal Committees was, after amendment, 31 December 2021.

By the statutory disposal date of 31 December 2021, 3,458 Revaluation appeals, representing 97% of those submitted, had been disposed of. Of the appeals disposed of, 67.7% were withdrawn and 32.3% were adjusted. The remaining 120 Revaluation appeals have been referred to the Lands Tribunal and therefore fall out of the general disposal schedule.

Maintenance of the Valuation Roll

The Valuation Roll was updated to take account of additions, alterations and deletions. 949 amendments were made during the year. The reduction in RV during the year arises primarily from appeal adjustments, the change year-on-year is summarised as follows:

Total No of entries @ 1st April 2021	15,359
Total Rateable Value @ 1st April 2021	£365.6 million
Total Number of entries @ 31st March 2022	15,403
Total Rateable Value @ 31st March 2022	£365.5 million

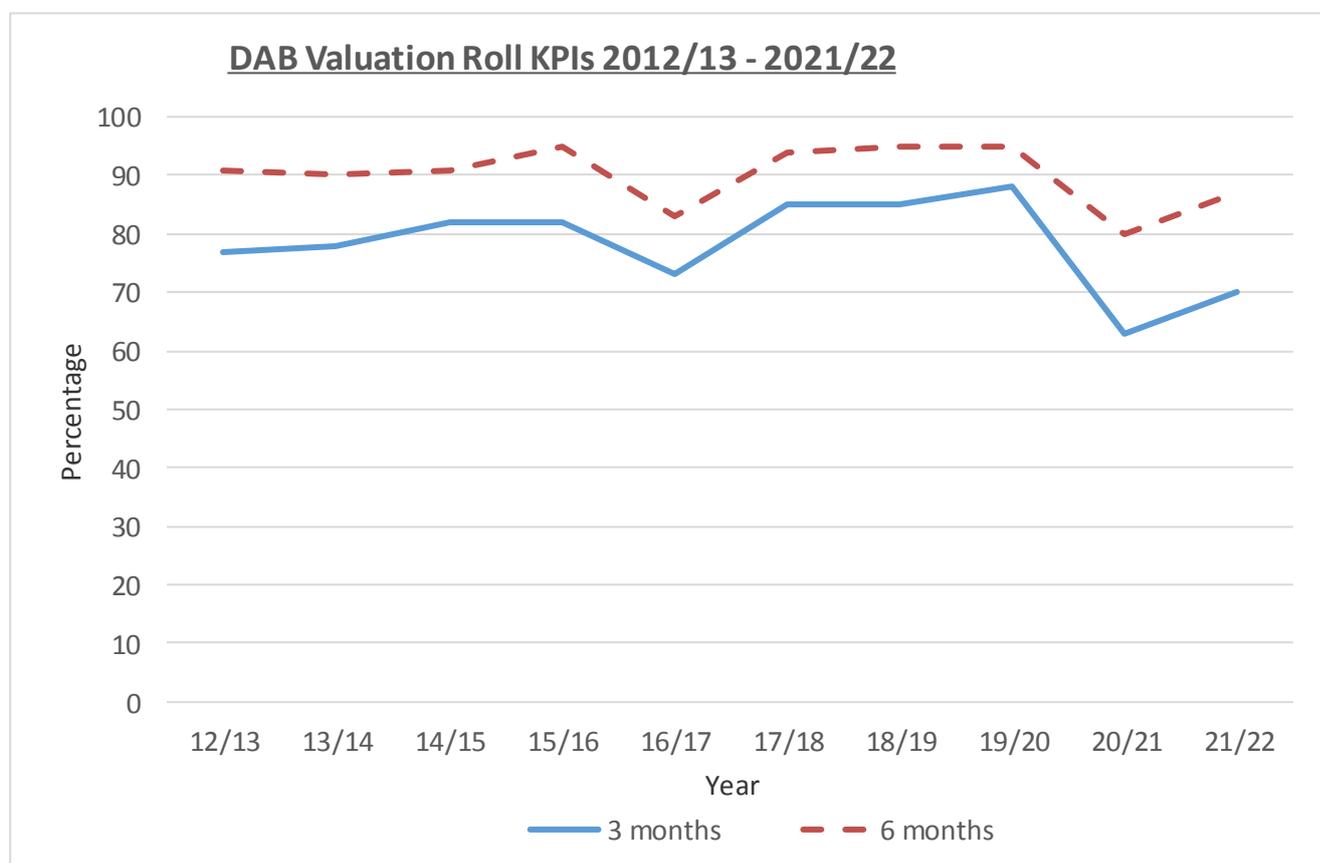
The national Key Performance Indicator in relation to non-domestic valuation is the time taken from the effective date of amendments to the date a Valuation Notice in respect of each change is issued. The following table sets out the targets and actual performance information for 2021/22:

Period	Actual 2020/21	Target 2021/22	Actual 2021/22				All Scotland
			Argyll & Bute	West D'shire	East D'shire	VJB Area	
0-3 months	63%	75%	74.4%	53.7%	36.4%	69.6%	N/A at time of writing
3-6 months	17%	15%	12.0%	39.7%	34.1%	17.1%	
>6 months	20%	10%	13.5%	6.62%	29.5%	13.3%	

**DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD
DRAFT ANNUAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022**

Whilst performance was up on last year it remained badly affected by ongoing restrictions on survey, home working and, most significantly, loss of staff and recruitment issues. Thus, our targets were not achieved.

The pattern of performance over a longer period is shown below and illustrates that, despite the recovery, 2021/22 did not see levels return to those seen over a longer period of time.



Lands Tribunal – 2005 and 2010 Appeals

Appeals which have been referred to the Lands Tribunal are of a complex nature or are likely to have national implications. 2021/22 saw disposal of 10 appeals, some of which were significant appeals with large values. At 31 March 2022, 5 appeals remain outstanding from the 2005 cycle and 18 appeals from the 2010 cycle.

2017 Running Roll Appeals

During the year, 123 new running roll appeals were received and 138 were disposed of, leaving 4,826 outstanding, many of which relate to the COVID outbreak.

In September 2021, the Scottish Government laid The Valuation and Rating (Coronavirus) (Scotland) Order 2021 which requires that, in calculating the rateable value of any lands and heritages, no account is to be taken of any matter arising directly or indirectly attributable to COVID. This Order took effect from 1 April 2021, effectively nullifying COVID related appeals made since that date.

In December 2021, the Scottish Government laid the Non-Domestic Rates (Coronavirus) (Scotland) Bill. This seeks to have similar effect to the 2021 Order but with effect from 2 April 2020. The Bill is currently at the Committee stages of its passage through Parliament.

**DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD
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In March 2022, the Minister for Public Finance, Planning and Community Wealth announced that, to allow Parliament to consider the Non-Domestic Rates (Coronavirus) (Scotland) Bill and for those who lodged an appeal following the COVID pandemic to make an informed decision subsequent to this on whether they wish to pursue or withdraw their appeals, legislation would shortly be laid to ensure that no NDR appeal lodged after 1 January 2020 will have a disposal deadline date earlier than 31 December 2023.

Revaluation

The next Revaluation will take effect on 1 April 2023 with a valuation date of 1 April 2022.

Preparations for the Revaluation are well under way. The ingathering of rental information is ongoing and rents received through this process are being analysed. This has allowed provisional valuation rates to be adopted in a number of areas and, as at 31 March, staff have prepared the draft valuations of 1,292 properties.

Other pertinent information for a wide range of property types is also being gathered and will be shared with other Assessors offices to allow the production of SAA Practice Notes, which provide for consistent approaches to the valuation of over 100 categories of property.

It is expected that draft Valuation Notices will be issued and draft values published on the Assessors' portal in late autumn 2022, with final values being formally advised to interested parties in March 2023.

Non-Domestic Rating Reform

In accordance with The Non-Domestic Rates (Scotland) Act 2020 (Commencement No.2 and Transitional Provisions) Regulations 2020, systems were amended to effect the inclusion of Business Growth Accelerator (BGA) marks for 'new' and 'improved' properties in Valuation Rolls on 1 April 2022.

The introduction of a new 2-stage 'proposals' and 'appeals' process, which was scheduled to come into force on 1 April 2022 was delayed until 1 January 2023, to coincide with the transfer of the functions of the local Valuation Appeal Panels to the Scottish Courts and Tribunals Service that day.

Planning is ongoing for the entry of certain public parks, parts of parks and buildings within parks into the Valuation Roll with effect from the 2023 Revaluation.

Significant progress has been made towards making valuation details available at the Scottish Assessors web portal for a wider range of subjects than was previously the case. Currently around 10,384 subjects have their valuations available to view and it is the intention a further tranche of property types will be made available for public display at the Revaluation.

The facility to enable the provision of rented property lists at the portal at the next Revaluation has been developed and tested internally and Valuers are now populating the relevant fields as progress is made with the Revaluation.

The Scottish Government grant funding made available for NDR Reform during the 2021/22 year was not exhausted and the underspend that was previously projected will be offset against the grant made available for 2022/23.

**DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD
DRAFT ANNUAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022**

2.2 COUNCIL TAX

Aims

- To maintain the Valuation List in accordance with the relevant legislation, to take account of new properties, properties which should no longer be entered in the List, properties which have been altered and sold, and other changes arising from statute or other decisions of the Courts;
- To maintain or improve upon the time taken between the date that amendments to the Valuation List are effective and the date the Banding Notices are issued;
- To publish the Valuation List, make it available to interested parties;
- To deal with proposals/appeals by discussion with ratepayers or their agents, or by hearing of appeals before the appropriate valuation appeal courts; and
- To keep property records up to date to take account of alterations.

Maintenance of Valuation List

The year to 31 March 2022 saw 1,395 additions to the Council Tax List and a net increase in the number of dwellings shown in the Council Tax List as follows:

Total Number of entries @ 1st April 2021	146,143
Total Number of entries @ 31st March 2022	147,035

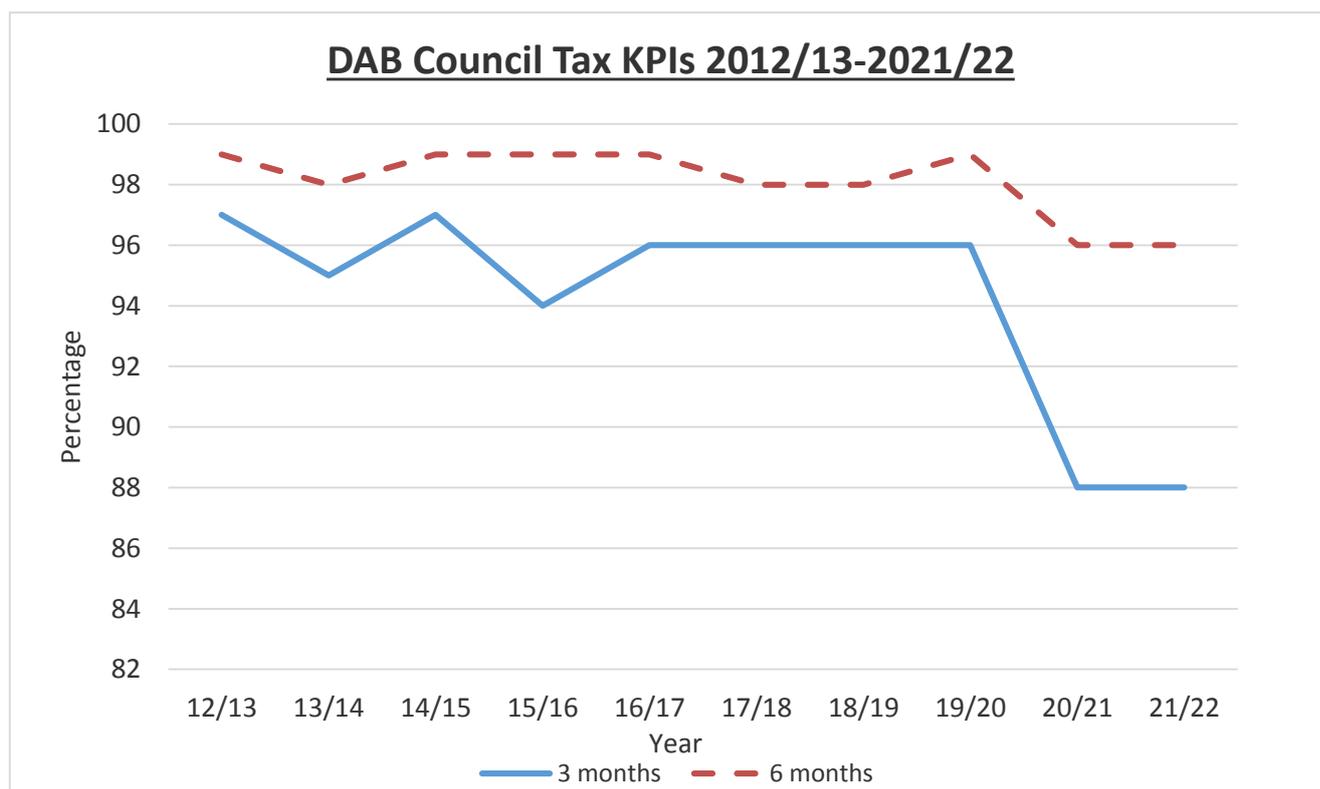
The number of additions in the year is significantly up on previous years.

Year	Additions to Council Tax List
2021/22	1,395
2020/21	917
2019/20	1,061
2018/19	992
2017/18	832

The national Key Performance Indicator in relation to Council Tax valuation is the time taken from the effective date of additions to the Valuation List to the date a Banding Notice in respect of each new entry is issued. The table (over) sets out the target and actual performance information for 2021/22 compared with the actual figures for 2020/21. The table shows that performance was very much in line with 2020/21 but that we missed our ambitious targets for the year.

Period	Actual 2020/21	Target 2020/21	Actual 2021/22				All Scotland
			Argyll & Bute	West D'shire	East D'shire	VJB Area	
0-3 months	88%	96%	83.4%	96.9%	86.2%	88.2%	N/A at time of writing
3-6 months	8%	2%	9.7%	1.3%	11.2%	7.6%	
>6 months	4%	2%	6.9%	1.8%	2.6%	4.2%	

The pattern of performance over a longer period is shown below. As with maintenance of the Valuation Roll, performance in this area of operation continued to be affected by the COVID restrictions and retrospective notifications of changes of use, as illustrated in the following chart:



Proposals and Appeals

During the year, 186 (206 in 2020/21) new proposals to change property Bands were received and 154 (143 in 2020/21) proposals and appeals were disposed of, leaving 330 outstanding at the end of the year.

2.3 ELECTORAL REGISTRATION

Aims

- To timeously compile and maintain the Electoral Register in accordance with the relevant legislation;
- To deal promptly with all new applications to register;
- To deal with applications for absent votes, collect and securely store Personal Identifiers and maintain relevant Absent Voters lists;
- To produce, distribute and make available for sale, copies of the Electoral Register in accordance with statutory arrangements and Electoral Commission performance standards;
- To encourage Electoral Registration in the three constituent Council areas; and
- To support the efficient running of electoral events within the Board area.

Electoral Registration and Publication of the Register

The Representation of the People (Annual Canvass) (Amendment) Regulations 2019 and The Representation of the People (Annual Canvass) (Miscellaneous Amendments) (Scotland) Regulations 2020 made provision for reform of the annual electoral canvass process to be amended in 2020. Since then, households where the electors have been data matched to either national or local data sources, received 'route 1' correspondence which do not require a response unless the elector details needed to be updated or changed. Households where the register did not match to other data sources, received 'route 2' correspondence which do require a response. A further, 'route 3' option to contact 'responsible persons' in establishments such as care homes was also effected.

**DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD
DRAFT ANNUAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022**

EROs remain duty bound to make a 'personal contact' to households that do not make a response to a 'route 2' or 'route 3' form. As a result, a full door knock, amounting to visits to 15,144 households (14,140 in 2020), was carried out adopting procedures that were implemented to minimise the COVID risk during the canvass in 2020. No COVID-related issues arose from the door-to-door canvass and no canvassers reported any negative feedback from the public during the process.

The return rates for Route 2 and Route 3 properties are shown below compared to the figures for 2020:

Local Authority	2020 canvass		2021 canvass	
	'Route 2/3' Forms issued	Return Rate	'Route 2/3' Forms issued	Return Rate
Argyll and Bute Council	8,940	55.85%	8,300	50.83%
East Dunbartonshire Council	7,616	60.32%	7,079	55.22%
West Dunbartonshire Council	9,687	39.28%	9,706	30.54%
Total	26,243	51.03%	25,085	50.83%

Several methods of making returns were offered to electors and a summary of the returns is shown below:

Method of Response	2020 Canvass		2021 Canvass	
	No of Returns	% age return	No of Returns	% age return
Post	4,170	15.9%	3,684	14.7%
Electronic (web/phone/SMS)	6,446	24.6%	5,656	22.5%
Phone/Email contact	1,128	4.3%	366	1.5%
Door-to-door canvass	587	2.2%	684	2.7%
Verified as second home/long term empty	1,052	4.0%	697	2.8%
Returned/Empty/ Other	9	0.03%	5	0.02%
Total	13,392	51.03%	11,092	44.22%

At publication on 1 November 2021, the electorate was 229,336 broken down as follows:-

Local Authority	Electorate
Argyll & Bute	70,247
East Dunbartonshire	88,870
West Dunbartonshire	70,219

The total electorate figure is up on the total at publication in December 2020, and is at its highest level for some years – see below.

Year	No of Electors
2021	229,336
2020	224,800
2019	219,861
2018	219,637
2017	222,507
2016	221,078
2015	218,668

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Absent Voters

The general downward trend in Absent Voter numbers since Individual Electoral Registration (IER) was introduced was reversed significantly in the run up to the Scottish Parliament Election (SPE) in May 2021, when a surge in applications related to the COVID outbreak increased the number of Absent Voters on the register. With significant numbers of these Absent Voters having opted to vote that way in that single event, Absent Voter numbers fell back again at publication.

Year	No of Absent Voters
2021	47,313
April 2021	49,846
2020	33,595
2019	33,916
2018	34,110
2017	35,918
2016	37,764
2015	38,376

As was the case before the 2021 election, Household Notification Letters (HNLs), encouraging the take-up of Absent Votes in the run up to the Local Government Elections, were issued to all households in late January 2022. The public reaction, however, was much reduced in 2022, perhaps reflecting the changing public attitude to the pandemic.

Rolling Registration

Rolling Registration is the process of making changes to the register by way of monthly update. Previously, these updates were effected out with the canvass period but, since 2020, rolling registration procedures have run right through the canvass period. It is therefore no longer possible to split the annual changes arising from canvass and those arising specifically from rolling registration activities. During the financial year to March 2022, there were 19,967 additions, 20,854 deletions and 592 other amendments made to the registers for the Board area.

Electoral Performance

The Electoral Commission has now launched its revised Performance Standards regime and the SAA has agreed a set of KPIs to help benchmark services with a view to improving performance. We will collate the first set of outcomes against these indicators as we progress through the canvass in 2022.

Elections Act

The Act received Royal Assent in May 2022. Secondary legislation, which will provide many of the details of the administrative processes, will follow.

This is a very significant piece of legislation that includes:-

- The requirement to provide Voter Identification (ID) to vote at reserved elections. This will require the production and distribution of Voter ID cards by the ERO where electors do not hold relevant approved documents, with effect from December 2022.
- Absent Voters on the UK Parliamentary Register will be 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.

The Government has recognised the additional administrative burdens that these changes will bring and has committed to adequately funding new requirements arising from the programme.

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Elections

Providing appropriate contingency and resilience for the Scottish Parliament Election in May 2021 required continued attention and allocation of resource up to and after the event.

All deadlines for supply of data for issue of poll cards and postal ballot packs to Returning Officers were achieved. On polling day, our staff covered the registration office throughout polling hours in what turned out to be a day of significant activity and enquiry. There was an increase in emergency proxy applications over other similar events but these were manageable.

The Scottish Government provided funding of £158,274 to meet the additional costs of effecting suitable resilience and contingency measures, though this was not exhausted in supporting the election.

The Electoral Commission formal report on the election concluded that “The poll was well-run, and voters were confident in participating, despite the significant challenges presented by the pandemic. Voters did not appear to be deterred from participating, with the poll seeing the highest turnout ever for a Scottish Parliament Election at 63.5%.”

Similar arrangements were implemented in preparations for the Local Government elections in May 2022.

3.0 GENERAL PROGRESS IN RELATION TO OTHER MATTERS

3.1 INFORMATION AND COMMUNICATIONS TECHNOLOGY

IT and Computer Provision

Computers and IT systems continue to be maintained and upgraded in accordance with the Board's IT Strategy and the recommendations from West Dunbartonshire Council's ICT Service.

To facilitate the forthcoming Revaluation, new systems for the analysis of rentals across the retail, office and industrial sectors were developed during the year. Additionally processes allowing the automatic population of the draft Revaluation Roll have been implemented for 'bulk category' subjects.

The redevelopment of NDR systems to accommodate the forthcoming NDR reforms is an ongoing focus for our ICT staff. See above regarding progress in relation to expansion of the valuations available, and the future provision of 'comparable' rental property lists, at the SAA portal.

Our Electoral Management System was upgraded several times throughout the year to provide functionality improvements and ensure continued compliance with requirements.

We have continued to participate in the Scottish Assessors' web portal's Project Management Committee, Project Team and Working Groups to enhance the site (www.saa.gov.uk).

In addition to these planned activities, significant resource was expended in maintaining home/hybrid working and the high rate of staff turnover experience during the year.

3.2 BEST VALUE

Key Performance Indicators and Public Performance Reporting

Performance in respect of Valuation Roll and Council Tax Key Performance Indicators is reported above. Our 2020/21 Public Performance Report was published during 2021/22 on our web site (www.saa.gov.uk/dab-vjb/).

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Performance Management and Planning

The Management Team continues to be the main forum for planning and management of performance. In accordance with our Performance and Management Planning process, a number of actions were taken, or were ongoing, during 2021/22 which are detailed in the Annual Governance Statement on pages 25 to 28.

Audit

An internal audit planning meeting in December 2021 identified that it would be appropriate to review the adequacy and effectiveness of the governance, risk management and control procedures surrounding Valuation Joint Board development and implementation of digital processes as a result of the pandemic.

At time of writing the fieldwork for this audit is ongoing. The outcomes and agreed actions will be reported to the Board in due course.

Customer Satisfaction

Users of the Board's services are randomly sampled and issued with questionnaires to seek their perception of the service provided to them. A summary of the results for the year is provided below. Satisfaction levels, having dipped slightly in 2020/21, returned to previously high levels during the year.

	2017/18	2018/19	2019/20	2020/21	2021/22
Was the person with whom you communicated professional, courteous and helpful?	99%	94%	98%	92%	97%
Was the matter brought to a satisfactory conclusion immediately?	62%	60%	61%	56%	64%
Was the matter brought to a satisfactory conclusion?	97%	93%	97%	89%	94%
Are you satisfied with the quality of the information or advice given to you?	96%	93%	96%	90%	96%

No Customer Satisfaction forms were requested in alternative languages, Braille or other formats. Sample sizes within the various equalities groups were generally too small to draw firm conclusions though there is an indication of very marginally lower satisfaction levels among disabled service users this year. The results are monitored by management with any apparent variations within any of the groups with protected characteristics being followed up to ensure that we are carrying out our functions in a fair and equitable manner.

Complaints Procedure

The Board has, for some time, operated a Complaints Procedure which is in line with the Public Sector Ombudsman's Model Complaints Handling Procedure (MCHP) and new procedures were introduced on 1 April 2021 in line with the SPSO's Revised Model CHP.

There were 8 complaints received during 2021/22, compared to 4 in 2020/21 and 14 in 2019/20, none of which were upheld. 6 complaints were made in respect of Electoral Registration services, with 3 referring to the wording/content of prescribed forms. The matters raised in these cases have been raised with the Electoral Commission.

Two complaints were raised in the context of individuals being unable to vote or vote by post. In the latter case the elector referred the complaint to the SPSO but, after consideration, it was deemed that an investigation was not appropriate. The remaining electoral complaint related to correspondence being issued to a deceased person. An apology was provided in this case.

Two complaints were made in respect of Council Tax, neither of which were upheld. In one case the Assessor had no power to provide the remedy sought.

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No complaints were made in respect of Non-Domestic Rating.

The content and outcome of complaints are discussed at the regular management team meetings and any opportunities for organisational learning are implemented.

Communications Strategy

In line with good practice and the existing Strategy's review cycle a new Communications Strategy was devised and approved by the Board. The Strategy is available to view at: <https://www.saa.gov.uk/dab-vjb/wp-content/uploads/sites/5/2021/09/Communications-Strategy-Board-approved-September-2021.pdf>

Financial Performance

Comprehensive Income and Expenditure Statement

This account covers the day-to-day operational expenditure of the Board and is shown on page 30 of the Draft Annual Accounts. On an accounting basis the deficit on the provision of service for the financial year reported in the Comprehensive Income and Expenditure Statement is £0.244m. However this takes account of Statutory Adjustments between the accounting and funding basis of (£0.452m) as shown in the Expenditure and Funding Analysis table shown on page 42. Thus, resulting in an in-year surplus of £0.208m as summarised below:

	Comprehensive Income & Expenditure Statement £000	Statutory Adjustments £000	Actual £000	Budget £000	Variance £000
Employee Costs	2,579	(409)	2,170	2,394	(224)
Property Costs	108	0	108	123	(15)
Transport Costs	11	0	11	47	(36)
Supplies & Services	280	0	280	324	(44)
Payments to Other Bodies	35	0	35	50	(15)
Support Services	123	0	123	123	0
Depreciation	13	(13)	0	0	0
Other Costs: (Pensions/Interest)	53	(53)	0	0	0
Total Expenditure	3,202	(475)	2,727	3,061	(334)
Requisition Income	(2,837)	0	(2,837)	(2,837)	0
Capital Income	(23)	23	0	0	0
Grant Income	(87)	0	(87)	(87)	0
Rental Income	(2)	0	(2)	(2)	0
Sales, Fees & Charges	(9)	0	(9)	(6)	(3)
Total Income	(2,958)	23	(2,935)	(2,932)	(3)
(Surplus)/Deficit for the year	244	(452)	(208)	129	(337)

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The main budget variances are shown below:

Spend Area	Variance £000	Comments
Employee	(224)	The favourable variance is mainly due to an increased rate of resignations and retirements along with delays in filling some vacancies, partly due to difficulties in attracting appropriate candidates.
Property	(15)	A favourable variance was the result of minimal spend on repairs and maintenance to the Board's properties. This budget is a reactive budget and fluctuates each year depending on what work is required.
Transport	(36)	Due to COVID, travelling expenses and subsistence were underspent as survey and inspection work were restricted and travel to meetings was minimal.
Supplies & Services	(44)	One of the main reasons is an underspend on the costs associated with the Land Val Appeal Court which are dependent upon the number of VAC cases that proceed to hearing and the number of Lands Tribunal Referrals made. Appeal disposal by negotiation and changes to the statutory timetables for dealing with appeals reduced the need for both. The other main reason is a reduction in demand led running costs ie printing, stationery and postages which fluctuate year on year. The expenditure on these was also affected by the statutory delay to the NDR Revaluation timetable.
Payment to other bodies	(15)	The main reason for this underspend was in relation to the expenditure associated with the Land Valuation Appeals panel.

Balance Sheet

The balance sheet shown on page 33 features an assessed pension fund asset of £0.507m based on the valuation of the fund at 31 March 2022. This results in the Board's Balance Sheet showing a net asset position. Further information on the pension fund is provided in note 4 on pages 43 to 47 and the valuation states that assets held at the valuation date were sufficient to cover all of the accrued liabilities. It is considered appropriate that the Draft Annual Accounts should follow a 'going concern' basis of accounting. Statutory arrangements with the constituent local authorities mean that the financial position of the Board remains assured.

The pension scheme net asset as at 31 March 2022 is £0.507m, an increase of £2.933m from the net liability reported last year of £2.426m as advised by the appointed actuaries. Positive investment returns have increased the asset share in the fund, while the adopted changes to the financial assumptions (based on financial market conditions at 31 March 2022) have led to a reduction in the value placed on the obligations. The appointed actuaries remain of the view that the asset holdings of Strathclyde Pension Scheme and the contributions from employees and employers provide sufficient security and income to meet future pension liabilities.

General Reserves

At their Board meeting on the 16 November 2012, the Board approved a Balance and Reserves Policy. The Board's Prudential Reserves Policy is to retain a prudential target of 2% of net expenditure i.e. constituent authority requisition level (21/22 £0.052m) or £0.100m, whichever is higher.

Funds held in excess of the prudential target can be spent or earmarked at the discretion of Board Members on behalf of the constituent authorities.

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As at 31 March 2022 the Board held total usable reserves of £0.957m (of which £0.055m relates to unapplied capital reserves) with the remaining balance comprising revenue reserves of £0.902m. A proportion of this is identified as an earmarked balance (£0.239m) to balance the 2022/23 budget.

The Board also received £0.225m from the Scottish Government passed onto to the board from constituent authorities for the implementation of the Barclay Review. Due to delays to the required legislation and the pandemic, the Board was unable to utilise the full grant resulting in an underspend of £0.058m. This underspend has also been identified as an earmarked reserve as detailed in note 9 Balances and Reserves.

Once the earmarked balances are accounted for, this leaves £0.605m of general reserves available for future use (including £0.100m prudential reserve as noted above).

The Board recognises the difficult financial climate facing public services and has continued to seek efficiencies where possible. The level of requisition made by the Board for 2021/22 remained the same as 2020/21. The Resource Spending Review announced by the Scottish Government in May 2022 presents a real terms reduction in local government funding for the next four years. This presents challenges to the Board in 2022/23 and beyond and management continue to plan for this to ensure ongoing service delivery reflecting the increasing workload to the Board.

Provisions and Contingencies

The Board is not aware of any eventualities which may have a material effect on the financial position of the Board, and has made no provisions for such eventualities.

Group Annual Accounts

The Board has been determined to have an “associate” relationship with each of its constituent authorities and, as such, the Board’s results have been consolidated into each authority’s group income and expenditure Draft Annual Accounts.

Risk Management

Risk Registers and the resultant Action Plan are revised annually. Inclusions in the Board (Strategic) Risk Register at the 2022 review were:

- The potential for the Board or its statutory officials to fail to meet their respective statutory duties, particularly with so much impending legislative change expected in the NDR function;
- The risk to both the Assessor and ERO’s statutory functions and to Board employees’ health arising from the COVID pandemic. As well as retaining this risk in the Board Risk Register a separate risk register detailing the effects of the pandemic and the government restrictions was used to record and mitigate the risks arising throughout the year;
- Current and expected future local government settlements, with static or reduced funding, bring a number of related financial risks and/or risk of failure to meet statutory duties, particularly in light of the changes to NDR and the likely long term effects on public sector funding caused by the COVID outbreak;
- The potential failure to deliver a successful and accurate Revaluation in 2023 and/or implement the changes introduced by the Non-Domestic Rating (NDR) Reform Act.;
- The combined effect of the pandemic and tranches of material change of circumstance appeals arising from it have resulted in a back-log of appeals, which increases the risk of failing to dispose of appeals by the statutory deadlines and delivering on other statutory tasks;
- The dependency of the Board on ICT for delivery of its statutory functions and service delivery;

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- The regular, recent loss of employees through resignation and retirement, when coupled with difficulties in recruiting relevant staff, may result in failure to meet statutory duties or to maintain service levels.

As well as the Board Risk Register, which focusses on strategic risks, the Management Team annually review an Operational Risk Register and a number of other risk registers. All risks have planned actions to mitigate or minimise each risk and progress against these actions is monitored regularly at Management Team meetings.

3.3 EQUALITIES

In April 2021 an Equality Report was published that reported on our Workforce Monitoring and Pay Gap data and updated on progress in achieving our Equality Outcomes. It also contained a review of our Outcomes. The Report can be viewed in full at <https://www.saa.gov.uk/dab-vjb/wp-content/uploads/sites/5/2021/04/Public-Sector-Equality-Duty-Report-2021-1.pdf>.

The Board's stated Equality 'Outcomes' have, for some years, been as follows:

- We are seen as an inclusive equal opportunities employer where all staff feel valued and respected; and
- Our Services meet the needs of, and are accessible, to all members of our community and our staff treat all service users, clients and colleagues with dignity and respect.

The review referred to above saw these as remaining relevant and worthy of retaining and, to target the consistently high gender pay gap which exists within the Board's staff, a further Outcome was added:-

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

3.4 STAFFING MATTERS

Development and Training

A new Performance, Training & Development Policy, which aims to create a more direct relationship between key employee tasks and organisational objectives and provide a more formalised structure for management of performance, was implemented during 2020/21.

In addition to staff's Core Training programme, training was provided across a range of subjects in 2021/22 largely through in-house training and e-learning facilities.

Workforce Planning/Staffing

The last year proved to be one of exceptional levels of turnaround in employees with eight resignations and five retirements taking effect during 2021/22 and two further resignations taking effect from 3 April 2022. This represents circa 25% of the total staffing number as at April 2021. These losses include three of the five members of the Senior Management Team, including the Depute Assessor & ERO.

Various rounds of ongoing recruitment have resulted in replacement appointments to most vacancies but not all to the same posts or with the same qualifications and experience. Particular difficulties have arisen in relation to recruitment of chartered surveyors to Valuer posts.

Whilst the Treasurer to the Board is not an employee of the Board, the post holder, Stephen West, also retired during the year and was replaced by Laurence Slavin.

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Personnel Policies

During the year, the Board approved an Agile Working Policy, which provides fair and consistent processes to facilitate flexibility in how and where employees carry out their work, enabling them to maximise their productivity and performance. Guidance in relation to the ongoing pandemic has, however, prevented implementation of the Policy as it is intended to be applied.

3.5 FREEDOM OF INFORMATION

The Board's 'Guide to Information' was updated and maintained as required with relevant documents available from https://www.saa.gov.uk/dab-vjb/wp-content/uploads/sites/5/dlm_uploads/2022/03/DAB-Guide-to-Information-through-the-MPS-December-2020-update-March-2022.pdf

A 'business as usual' approach has been taken to the majority of requests for information received, but in the calendar year to December 2021, 7 requests which specifically referred to the Freedom of Information Act were received. This compares to 6 requests in 2020 and 15 in 2019.

One request related to Electoral Registration, one to NDR (only) and two to Council Tax (only). Three requests covered both NDR and Council Tax. One request was responded to in full, four were responded to in so far as the data was held and exemptions were applied to two responses. No responses were subject to a request for Review. There were no recurring requests that could be satisfied by proactive publication of any particular information.

3.6 RECORDS MANAGEMENT

An invitation to make a submission to the Keeper of the Records under the Progress Update Review process by May 2021 was not taken up but a progress update was submitted in May 2022.

3.7 PARTNERSHIPS

The Board is actively involved in several partnerships with one of the most significant of these being the senior staff's membership of the Scottish Assessors' Association. More on the association can be found at <https://www.saa.gov.uk/about-the-saa/>.

Board staff are represented in the Association in all of its Category Committees, in working groups and as authors of Practice Notes. The co-operation and co-ordination of the Association is of critical importance in the completion, and defence of Revaluations.

During 2021/22, the Association was active as a consultative body in relation to secondary legislation arising from the 2020 Non-Domestic Rating (Scotland) Act and in relation to the transfer of powers from Valuation Appeal Committees to the Scottish Courts & Tribunals Service. The SAA has established a project plan for delivering the 2023 Revaluation, NDR reforms and other Barclay requirements.

The planning for, and provision of, Electoral Registration services is assisted by guidance received from the Electoral Commission and the Electoral Management Board for Scotland and by representation within the Association of Electoral Administrators. The Department of Levelling Up, Housing & Communities is an important stakeholder in respect of the modernisation of Electoral Registration services.

The Board obtains all of its 'back-office' functions including human resources, legal support, ICT support and financial services from West Dunbartonshire Council under a Service Level Agreement. Thanks are due to all of the West Dunbartonshire Council officials who support the Board.

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3.8 CONCLUSION

2021/22 was a year in which the effects of the pandemic, government restrictions and public health continued to affect aspects of our operations, albeit to varying extents, throughout the year.

It is likely that each Annual Report makes mention of change but the Board can seldom have faced as much turmoil as during the last two years. Following as it did in the aftershock of 2020/21, 2021/22 was a year characterised by uncertainty.

The delivery of the Scottish Parliamentary Election in the context of the unknowns of a pandemic was something of an unheralded triumph for the electoral community and we were proud to be part of that effort - though it was not without its issues and internal strains. The lessons learned stood us in much better stead whilst preparing for the May 2022 Local Government Elections. The Elections Act (2022) is the harbinger of further significant change during 2022 and 2023 including the introduction of Voter ID cards.

Moving goalposts in relation to NDR reforms, the transfer of powers from Valuation Appeals Committees to the Tribunals Service, and the Government's various efforts to contain the effects of COVID-related NDR appeals have resulted in an almost constant sea of change, both during 2021/22 and forthcoming, in relation to NDR.

This amount of change has had to be planned for, implemented and managed in the context of a 25% turnaround in staff and a rebuild of the Management Team. Staff turnover is a fact of life but it is clear that loss of surveying staff, when taken with recent difficulties in recruiting qualified valuers, poses a risk to future service delivery.

Although the current indications in respect of the ongoing pandemic are encouraging, we will need to keep an awareness of the wider public health situation and revise plans and services accordingly.

Thanks are due to all staff and management for their endeavour, effort and co-operation throughout the year. Similarly, thanks are due to the Board, and in particular, the outgoing Convenor and Vice Convenor for their continued support. The new Convenor of the Board will be appointed at the Board meeting held on 24 June 2022.

TBC
Convenor of the Board

Date: 24 June 2022

David Thomson
Assessor & Electoral Registration
Officer

Date: 24 June 2022

Laurence Slavin
Treasurer

Date: 24 June 2022

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REMUNERATION REPORT

Introduction

The remuneration report has been prepared in accordance with the Local Authority Accounts (Scotland) Regulations 2014. These Regulations require various disclosures about the remuneration and pension benefits of the Board and senior employees. All information disclosed in the tables 1-5 of the Remuneration Report will be audited by Audit Scotland. The other sections have also been reviewed by Audit Scotland to ensure that they are consistent with the Financial Statements.

Arrangements for Remuneration

No Councillors serving on the Board (including the Convenor and Vice-Convenor) receive any form of remuneration in respect of these roles.

The Board sets the remuneration levels for senior officers. Its role is to ensure the application and implementation of fair and equitable systems for pay and for performance management within the guidelines of and as determined by the Scottish Ministers and the Scottish Government. In reaching its decisions, the Board has regarded the need to recruit, retain and motivate suitably able and qualified people to exercise their different responsibilities.

The remuneration of senior employees is set by reference to national arrangements. The Board does not pay bonuses or performance related pay. Chief Officers receive business mileage and subsistence allowances in accordance with amounts either agreed nationally by the Scottish Joint National Council (SJNC) or as approved locally by the Board. Chief Officers are eligible to join the Local Government Pension Scheme (LGPS). The scheme is described in the Pension Benefits section.

Remuneration

The term *remuneration* means (as defined by the Regulations noted above): gross salary, fees and bonuses, allowances and expenses, and costs in relation to Early Retiral and Voluntary Severance. It excludes pension contributions paid by the Board. Pension contributions made to a person's pension are disclosed as part of the pension benefits disclosure.

Table 1: Remuneration of Senior Employees

Name	Position at 31/03/22	Year ended 31 March 2022		2020/21
		Salary, Fees & Allowances £000	Total Remuneration £000	Total Remuneration £000
David Thomson	Assessor & Electoral Registration Officer	105	105	104
Robert Nicol	Depute Assessor & ERO (left 17/10/21)	47 (FYE 86)	47 (FYE 86)	86
Russell Hewton	Depute Assessor & ERO (started 01/02/22)	14 (FYE 86)	14 (FYE 86)	0

1. The term *senior employee* means any Board employee:

- Who has responsibility for the management of the Board to the extent that the person has the power to direct or control the major activities of the Board (including activities involving the expenditure of money), during the year to which the Report relates, whether solely or collectively with other persons; or
- Who holds a post that is politically restricted by reason of section 2(1) (a), (b) or (c) of Local Government and Housing Act 1989 (4); or
- Whose annual remuneration, including any remuneration from a local authority subsidiary body, is £150,000 or more.

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Remuneration of Employees receiving more than £50,000

The Board's employees receiving more than £50,000 remuneration for the year were paid the following amounts. In accordance with the disclosure requirement of the Regulations, the information in the table shows the number of employees in bands of £5,000. This information includes the senior employees who are subject to the fuller disclosure requirements in the tables above.

Table 2: Remuneration

Bands	Number of Employees	
	2020/2021	2021/2022
£		
50,000 to 54,999	1	1
55,000 to 59,999	0	0
60,000 to 64,999	2	2
80,000 to 84,999	0	0
85,000 to 89,999	1	0
100,000 to 105,000	1	1
Total	5	4

Pension Benefits

For local government employees, the LGPS 2015 is a career average pension scheme. This means that pension benefits from 01/04/2015 are based on pensionable pay with inflation added.

Pension is accrued at a rate of 1/49 of pensionable pay for each scheme year. Pension benefits can be accessed from age 55 but are reduced for retirements prior to 60th birthday. Pension benefits accrued before 1 April 2015 are protected and are based on final pay on retiring.

From 1 April 2009, a five tier contribution system was introduced with contributions from scheme members being based on how much pay falls into each tier. This is designed to give more equality between the cost and benefits of scheme membership. Table 3 below provides information on these tiered contribution rates.

Table 3: Contribution Rate

The tiers and members contributions rates for 2021/22 whole time pay	Contribution rate 2021/22
On earnings up to and including £22,300	5.50%
On earnings above £22,301 and up to £27,1300	7.25%
On earnings above £27,301 and up to £37,400	8.50%
On earnings above £37,401 and up to £49,900	9.50%
On earnings of £49,901 and above	12.00%

If a person works part-time their contribution rate is worked out on the whole-time pay rate for the job, with actual contributions paid on actual pay earned. There is no automatic entitlement to a lump sum. Members may opt to give up (commute) pension for lump sum up to the limit set by the Finance Act 2004. The accrual rate guarantees a pension based on 1/49th of pay from 1 April 2015. Prior to this the accrual rate guarantees a pension based on 1/60th of final pensionable salary and years of pensionable service.

Prior to 2009 the accrual rate guaranteed a pension based on 1/80th and a lump sum based on 3/80th of final pensionable salary and years of pensionable service.

**DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD
DRAFT ANNUAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022**

The value of the accrued benefits has been calculated on the basis of the age at which the person will first become entitled to receive a pension on retirement without reduction on account of its payment at that age; without exercising any option to commute pension entitlement into a lump sum; and without any adjustment for the effects of future inflation. Retirement can be taken with receipt of benefits in full from the normal pension age. The normal pension age is 65 for any benefits built up before 1 April 2015. For pension build up from 1 April 2015, the Normal Pension Age is not fixed at age 65 but, instead, is the same as the State Pension Age (but with a minimum of age 65).

Pension Benefits of Senior Employees

Table 4: In-year contributions and accrued benefits

Name	For year to 31 March 2022			For year to 31 March 2021		
	In-year Contribution	Pension	Accrued Pension benefits Lump Sum	In-year Contribution	Pension	Accrued pension benefits Lump Sum
	£000	£000	£000	£000	£000	£000
David Thomson	22	56	92	21	53	91
Robert Nicol	10	44	60	18	35	49

The pension figures shown relate to the benefits that the person has accrued as consequence of their total local government' service, and not just their current appointment.

The Local Government (Discretionary Payments and Injury Benefits) (Scotland) Regulations 1998 make provision for authorities to make discretionary payments to local government employees to pay compensation for premature retirement. There were no discretionary payments made to senior employees during the year.

Exit Packages

There were no exit packages during financial years 2021/22 and 2020/21.

Trade Union Facility Time

Facility Time generates benefits for employees, managers and the wider community from effective joint working between union representatives and employers.

Details of the Facility Time within the Board during the year to 31 March 2022 are shown in the table below.

**DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD
DRAFT ANNUAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022**

Table 5: Trade Union

Trade Union Officials	Trade Union Representative
0	1
Percentage of Time Spent on Facility Time	
Percentage	Employees
Less than <1%	1
Total cost of facility time	
£156	
Total pay bill	
£2,112,736	
Percentage of Pay Bill Spent on Facility Time	
0.00%	
Paid TU Activities	
100%	

TBC
Convenor of the Board
Date: 24 June 2022

David Thomson
Assessor and Electoral Registration Officer
Date: 24 June 2022

**DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD
DRAFT ANNUAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022**

STATEMENT OF RESPONSIBILITIES

The Boards Responsibilities:

The Board is required to:

- make arrangements for the proper administration of its financial affairs and to secure that the proper officer of the Board has responsibility for the administration of those affairs. In this Board, that officer is the Treasurer;
- manage its affairs to secure economic, efficient and effective use of resources and safeguard its assets;
- ensure the Draft Annual Accounts are prepared in accordance with legislation (The Local Authority Accounts (Scotland) Regulations 2014), and is compatible with that legislation, in accordance with proper accounting practices (section 12 of the Local Government in Scotland Act 2003); and
- approve the Draft Annual Accounts for signature.

Signed on behalf of Dunbartonshire and Argyll & Bute Valuation Joint Board.

TBC
Convenor of the Board
Date: 24 June 2022

**DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD
DRAFT ANNUAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022**

The Treasurer's Responsibilities:

The Treasurer is responsible for the preparation of the Board's Draft Annual Accounts in accordance with proper practices as required by legislation and as set out in the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom (the Accounting Code).

In preparing the Draft Annual Accounts, the Treasurer has:

- selected suitable accounting policies and then applied them consistently;
- made judgements and estimates that were reasonable and prudent;
- complied with legislation; and
- complied with the Code of Practice on Local Authority Accounting in the United Kingdom.

The Treasurer's Responsibilities:

The Treasurer has also:

- kept adequate accounting records which were up to date; and
- taken reasonable steps for the prevention and detection of fraud and other irregularities.

I certify that the Draft Financial Statements give a true and fair view of the financial position of the Board at the reporting date and the transactions of the Board for the year ended 31 March 2022.

Laurence Slavin
Treasurer
Date: 24 June 2022

**DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD
DRAFT ANNUAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022**

ANNUAL GOVERNANCE STATEMENT

The Annual Governance Statement is included within the Draft Annual Accounts to assure stakeholders on how the Board directs and controls its functions and how it relates to communities which will enhance transparency and scrutiny of the Board's activities.

Scope of Responsibility

The Board is responsible for ensuring that its business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively. The Board also has a duty to make arrangements to secure continuous improvement in the way its functions are carried out.

In discharging this overall responsibility, elected members and senior officers are responsible for implementing effective arrangements for governing the Board's affairs and facilitating the effective exercise of its functions, which includes arrangements for the management of risk.

Governance Framework

The Board has approved and adopted a Code of Corporate Governance (the Code), a Code of Good Governance and also relies on the governance arrangements of West Dunbartonshire Council which are consistent with the principles of the Chartered Institute of Public Finance and Accountancy (CIPFA) and the Society of Local Authority Chief Executives (SOLACE) Framework.

The above code explains how the Board aims to deliver good governance and reviews the effectiveness of these arrangements on an annual basis.

Delivering Good Governance in Local Government Framework, published by CIPFA in association with Solace in 2007 and updated in 2016, sets the standard for local authority governance in the UK and applies to annual governance statements prepared for the financial year 2016/17 onwards.

While the Delivering Good Governance in Local Government Framework is written in a local authority context, most of the principles are applicable to the Board, and on the recommendation of our external auditors, the Board has adopted this process as part of its overall approach to governance.

In accordance with a Code of Good Governance which was approved by the Board in March 2018, a self-assessment against the above CIPFA framework is completed annually and an Action Plan agreed. The Management Team regularly monitor progress against the actions in the Action Plan. The Local Code of Good Governance and the Action Plan can be found on the Board's website at: <https://www.saa.gov.uk/dab-vjb/best-value/>

The Board has also put in place a system of internal financial control designed to manage risk to a reasonable level. Internal controls cannot eliminate risk of failure to achieve statutory duties, policies, aims and objectives and can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal financial control is based on an ongoing process designed to identify and prioritise the risks to the achievement of the Board's policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically.

The governance framework comprises the systems and processes, and culture and values, by which the Board is directed and controlled. It also describes the way it engages with, and accounts to, its stakeholders.

**DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD
DRAFT ANNUAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022**

Within the overall control arrangements the system of internal control is intended to ensure that assets are safeguarded, transactions are authorised and properly recorded, and material errors or irregularities are either prevented or would be detected within a timely period. It is based on a framework of regular management information, financial regulations, administrative procedures and management supervision.

The overall control arrangements include:

- comprehensive budgeting systems;
- regular reviews of periodic and annual financial reports which indicate financial performance against the forecasts;
- setting targets to measure financial and other performance;
- clearly defined capital expenditure guidelines; and
- an effective Internal Audit service.

Review of Effectiveness

The Board has a responsibility for ensuring the continuing effectiveness of its governance framework and its system of internal financial control. The Shared Services Manager Audit & Fraud produces an annual audit plan based on a risk assessment of the Council's and the Board's systems and processes. The audit plan is approved by the Audit Committee of the Council. This Committee meets regularly and receives reports from the Shared Services Manager Audit & Fraud. The Board's external auditors also attend. The Shared Services Manager Audit & Fraud produces an annual report on the work carried out by Internal Audit during the year. This report contains a view on the effectiveness of the system of internal financial control.

The Internal Audit service operates in accordance with Public Sector Internal Audit Standards (PSIAS). The Shared Services Manager Audit & Fraud meets regularly with chief internal auditors of other authorities and staff within the Internal Audit Service are appropriately trained.

Our review of the effectiveness of the system of internal financial control is informed by:

- the work of managers within both the Board and West Dunbartonshire Council who have responsibility for the development and maintenance of the financial control framework;
- the work undertaken by West Dunbartonshire Council's Internal Auditors during the year to 31 March 2022;
- the assessment of risk completed during reviews of the strategic audit plan;
- reports issued by the Board's External Auditors and other review bodies; and
- knowledge of the Board's governance, risk management and performance monitoring arrangements.

Through West Dunbartonshire Council, the Board's financial management arrangements conform with the governance requirements of the CIPFA Statement on The Role of Chief Financial Officer in Local Government 2010.

We are satisfied that the Board has in place a sound system of internal financial control and that appropriate mechanisms are in place to identify any areas of weakness and to take appropriate action. This is corroborated by an Annual Assurance Statement prepared by the Shared Services Manager Audit & Fraud stating that reasonable assurance can be placed upon the adequacy and effectiveness of the Board's internal control system in the year to 31 March 2022.

**DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD
DRAFT ANNUAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022**

Annual Performance

Examples of developments which have led to significant improvement in arrangements for control, governance or risk management within the Board during 2021/22 include:

- To ensure compliance with best practice in handling personal data and to provide improved clarity on legal responsibility for processing such data, a formal Data Sharing Agreement was agreed with West Dunbartonshire Council (WDC) covering the processes and procedures around the Council's handling of VJB data for the purposes of HR&OD, payroll and pensions.
- To provide explicit authority for the holding of virtual/blended Board meetings and clarify the procedures for such meetings, a review of the Board's Standing Orders was completed and a revised version approved by the Board.
- The Board's Counter Fraud & Corruption Policy and Business Irregularities Procedures were reviewed and updated to ensure that Board policies and governance procedures are current, clear and relevant.
- A new Performance, Development and Training Policy was implemented, creating a more direct relationship between key employee tasks and organisational objectives and providing a more formalised structure for management of performance.
- Various NDR developments related to 'Barclay' recommendations, or arising from legislative change were progressed. In particular, the back-office/ICT changes required to facilitate further expansion of valuations available at the SAA portal and making Portal Property Rental Lists available at Revaluation have been completed. ICT changes also facilitated automation of Revaluation processes.
- A review of the 2020 annual electoral canvass resulted in minor improvements to the procedures adopted for 2021.
- To provide enhanced resilience in relation to the effects of the COVID outbreak, various contingency arrangements, including the establishment of a Risk Register, the employment of temporary staff and procurement of additional equipment, were implemented in the lead up to the Scottish Parliamentary Election in May 2021. Contingency arrangements were also implemented in advance of the Local Government Elections in May 2022.

The following areas were identified by the Assessor & ERO for further improvements in 2022/23:

- In line with best practice, officers will provide induction training to the Board members following the May 2022 election and the formation of a new Board.
- An review of the Code of Conduct, to reflect the Board's new Public Interest Disclosure Policy and make explicit the Board's zero tolerance to fraud and corruption, will be finalised and presented to the Board for approval.
- Further consideration will be given to the secondary legislation which will be required to implement the Non-Domestic Rates (Scotland) Act 2020 Act. The Management Team, internal NDR Reform Project Team and our ICT Support Team will devise and amend procedures and systems, with a strong focus on the new appeals system that will come into effect on 1 January 2023.
- We will continue to review the annual canvass process in light of the outcomes of the 2021 canvass and in the context of the Electoral Commission's Performance Standards and the agreed SAA KPIs. The agreed KPI statistics will be collected and benchmarked against other Scottish EROs to further inform improvement action.
- The Board's Financial Regulations will be reviewed and, if necessary, revised.
- Documentation and staff guidance will be reviewed and updated where any deficiency is identified in the ongoing Internal Audit of process digitisation.
- To ensure its relevance and to reflect changing technologies, the Board's ICT Strategy will be reviewed and updated.

**DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD
DRAFT ANNUAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022**

Assurance

On the basis of the assurance provided, we consider the governance and internal control environment operating during 2022/23 to provide reasonable and objective assurance that any significant risks impacting on the achievement of our principal objectives will be identified and actions taken to avoid or mitigate their impact. Systems are in place to continually review and improve the governance and internal control environment and action plans are in place to address identified areas for improvement.

TBC
Convenor of the Board

Date: 24 June 2022

David Thomson
Assessor & Electoral Registration
Officer

Date: 24 June 2022

Laurence Slavin
Treasurer

Date: 24 June 2022

**DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD
DRAFT ANNUAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022**

INTRODUCTION TO ANNUAL ACCOUNTS

The Draft Annual Accounts comprise the following primary statements:

- Comprehensive Income and Expenditure Statement;
- Movement in Reserves Statement;
- Balance Sheet;
- Cashflow Statement; and
- Summary of significant accounting policies and other explanatory notes.

Comprehensive Income and Expenditure Statement

This statement shows the accounting cost in the year of providing services in accordance with generally accepted accounting practices, rather than the amount to be funded from constituent authority contributions.

Movement in Reserves Statement

This statement shows the movement in the year on the different reserves held by the Board, analysed into 'usable reserves' (i.e. those that can be applied to fund expenditure) and other reserves. The surplus or (deficit) on the provision of services line shows the true economic cost of providing the Board's services, more details of which are shown in the comprehensive income and expenditure statement. The net increase/decrease before transfer to earmarked reserves line shows the statutory general fund balance before any discretionary transfers to or from earmarked reserves undertaken by the Board.

Balance Sheet

The balance sheet shows the value as at the balance sheet date of the assets and liabilities recognised by the Board. The net assets of the Board (assets less liabilities) are matched by the reserves held by the Board. Reserves are reported in two categories. The first of the category of reserves are usable reserves, i.e. those reserves that the Board may use to provide services, subject to any statutory limitations on their use (for example the capital receipts reserve that may only be used to fund capital expenditure). The second category of reserves is those that the Board is not able to use to provide services. This category of reserves includes reserves that hold unrealised gains and losses (for example the revaluation reserve), where accounts would only become available to provide services if the assets are sold; and reserves that hold timing differences shown in the movement in reserves statement line 'adjustments between accounting basis and funding basis under regulations'.

Cash Flow Statement

The cash flow statement shows the changes in cash and cash equivalents of the Board during the reporting period. The statement shows how the Board generates and uses cash and cash equivalents by classifying cash flows as operating, investing and financing activities. The amount of net cash flows arising from operating activities is a key indicator of the extent to which the operations of the authority are funded by way of taxation and grant income or from the recipients of services provided by the authority. Investing activities represent the extent to which cash outflows have been made for resources which are intended to contribute to the Board's future service delivery. Cash flows arising from financing activities are useful in predicting claims on future cash flows by providers of capital (i.e. borrowing) to the Board.

**DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD
DRAFT ANNUAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022**

COMPREHENSIVE INCOME AND EXPENDITURE STATEMENT

Restated 2020/21 Net Expenditure £000		Notes	2021/22 Net Expenditure £000
	Income		
(11)	Customer Receipts		(11)
	Expenditure		
2,474	Employee Costs	2	2,579
105	Property Costs		108
7	Transport Costs		11
308	Supplies & Services		280
43	Payment to Other Bodies		35
123	Support Services		123
15	Depreciation, Amortisation & Impairment	2/6	13
3,064	Net Cost of Service		3,138
(2,755)	Revenue Contributions	13	(2,837)
(132)	Government Grants	14	(87)
(22)	Capital Contributions	10	(23)
(2,909)	Other Operating Income		(2,947)
155	Net Operating Expenditure		191
(1)	Interest Receivable		0
76	Net Interest on the net defined benefit liability/(assets)	4	53
75	Finance and Investment Income and Expenditure		53
230	(Surplus)/Deficit on provision of services		244
(1,074)	Remeasurement of the net defined benefit liability/(assets)	4	(3,428)
(1,074)	Other Comprehensive (Income) & Expenditure		(3,428)
(844)	Total Comprehensive (Income) & Expenditure		(3,184)

**DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD
DRAFT ANNUAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022**

MOVEMENT IN RESERVES STATEMENT

2021/22

	Usable Reserves		Unusable Reserves				Total Reserves
	Fund Balance	Capital Requisition Unapplied Account	Capital Adjustment Account	Revaluation Reserve	Pension Reserve	Employee Statutory Mitigation Account	
	£000	£000	£000	£000	£000	£000	£000
Opening Balance as at 1 April 2021	694	41	605	35	(2,426)	(61)	(1,112)
Movements in Reserves							
Surplus or (Deficit) on provision of Services	(244)	0	0	0	0	0	(244)
Other Comprehensive Income and Expenditure	0	0	0	0	3,428	0	3,428
Total Comprehensive Income and Expenditure	(244)	0	0	0	3,428	0	3,184
Adjustments between accounting basis & Funding Basis							
Depreciation	13	0	(13)	0	0	0	0
Pension Scheme Adjustment	495	0	0	0	(495)	0	0
Net Transfer to or from earmarked reserves required by legislation	(33)	0	0	0	0	33	0
Capital requisitions applied to fund capital expenditure	(23)	23	0	0	0	0	0
Capital requisitions unapplied adjustments between accounting basis and funding basis under regulations	(0)	(9)	9	0	0	0	0
Total Statutory Adjustments	452	14	(4)	0	(495)	33	0
Increase/Decrease in Year	208	14	(4)	0	2,933	33	3,184
Balance at 31 March 2022	902	55	601	35	507	(28)	2,072
Total Usable		957		Total Unusable		1,115	

**DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD
DRAFT ANNUAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022**

MOVEMENT IN RESERVES STATEMENT

Restated - 2020/21

	Usable Reserves		Unusable Reserves				Total Reserves £000
	Fund Balance £000	Capital Requisition Unapplied Account £000	Capital Adjustment Account £000	Revaluation Reserve £000	Pension Reserve £000	Employee Statutory Mitigation Account £000	
Opening Balance as at 1 April 2020	584	38	600	35	(3,190)	(23)	(1,956)
Movements in Reserves							
Surplus or (Deficit) on provision of Services	(230)	0	0	0	0	0	(230)
Other Comprehensive Income and Expenditure	0	0	0	0	1,074	0	1,074
Total Comprehensive Income and Expenditure	(230)	0	0	0	1,074	0	844
Adjustments between accounting basis & Funding Basis							
Depreciation	15	0	(15)	0	0	0	0
Pension Scheme Adjustment	310	0	0	0	(310)	0	0
Net Transfer to or from earmarked reserves required by legislation	38	0	0	0	0	(38)	0
Capital requisitions applied to fund capital expenditure	(22)	22	0	0	0	0	0
Capital requisitions unapplied adjustments between accounting basis and funding basis under regulations	(0)	(19)	19	0	0	0	0
Total Statutory Adjustments	341	3	4	0	(310)	(38)	0
Increase/Decrease in Year	111	3	4	0	764	(38)	844
Balance at 31 March 2021	695	41	604	35	(2,426)	(61)	(1,112)
Total Usable		736		Total Unusable		(1,848)	

**DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD
DRAFT ANNUAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022**

BALANCE SHEET AS AT 31 MARCH 2022

Restated 31 March 2021 £000	Notes		31 March 2022 £000
640	6	Property, plant and equipment	636
640		Total Long Term Assets	636
897	7	Short Term Debtors	994
897		Current Assets	994
(223)	8	Short Term Creditors	(65)
(223)		Current Liabilities	(65)
(2,426)	4	Net Pensions Asset/(Liability)	507
(2,426)		Long Term Assets/(Liabilities)	507
(1,112)		Net Assets/(Liabilities)	2,072
		Represented by:	
736	9/10	Usable Reserves	957
(1,848)	11	Unusable Reserves	1,115
(1,112)		Total Reserves	2,072

The unaudited Financial Statements were issued on 24 June 2022.

**Laurence Slavin
Treasurer
24 June 2022**

**DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD
DRAFT ANNUAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022**

CASH FLOW STATEMENT

2020/21		2021/22
£000		£000
	Operating Activities	
(2,887)	Grants	(2,924)
(11)	Sale of goods and rendering of services	(11)
<u>(2,898)</u>	Cash Inflows from Operating Activities	<u>(2,935)</u>
2,128	Cash paid to and on behalf of employees	2,265
773	Other payments for operating activities	689
<u>2,901</u>	Cash Outflows from Operating Activities	<u>2,954</u>
<u>3</u>	Net Cash Flows from Operating Activities	<u>19</u>
	Investing Activities	
19	Purchase of Assets	4
(22)	Other receipts from investing activities	(23)
<u>(3)</u>	Net Cash Flows from Investing Activities	<u>(19)</u>
	Financing Activities	
0	Interest Payable	0
<u>0</u>	Net Cash Flows from Financing Activities	<u>0</u>
<u>0</u>	Net (Increase)/Decrease in Cash and Cash Equivalents	<u>0</u>
0	Cash and cash equivalents at the beginning of the reporting period	0
0	Cash and cash equivalents at the end of the reporting period	0
<u>0</u>		<u>0</u>

**DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD
DRAFT ANNUAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022**

NOTES TO THE ANNUAL ACCOUNTS

Note 1 - Accounting Policies

1. General Principles

The Draft Annual Accounts summarise the Board's transactions for the 2021/22 financial year and its position at the year end of 31 March 2022. The Board is required to prepare Annual Accounts by the Local Authority Accounts (Scotland) Regulations 1985. Section 12 of the Local Government in Scotland Act 2003 requires they be prepared in accordance with proper accounting practices. These practices primarily comprise the Code of Practice on Local Authority Accounting in the United Kingdom 2020/21 ("the Code") and the Service Reporting Code of Practice, supported by International Financial Reporting Standards (IFRS).

The accounting convention adopted in the Annual Accounts is principally historic cost, modified by the revaluation of certain categories of Property, Plant and Equipment and financial instruments.

2. Accruals of Income and Expenditure

Activity is accounted for in the year that it takes place, not simply when payment is made or received. In particular:

- Revenue from the provision of services is recognised when the Board can measure reliably the percentage of completion of the transaction and when it is probable that the economic benefits associated with the transaction will flow to the Board;
- Expenses in relation to services received are recorded as expenditure when the services are received, rather than when payment is made;
- Supplies are recorded as expenditure when they are consumed – where there is a gap between the date supplies are received and their consumption, they are carried as inventories on the Balance Sheet based upon materiality;
- Interest payable on borrowings and receivable on investments is accounted for on the basis of the effective interest rate for the relevant financial instrument, rather than on cash flows fixed or determined by the contract; and
- Where income and expenditure have been recognised but cash has not been received or paid, a debtor or creditor for the relevant amount is recorded in the Balance Sheet. Where there is evidence that debts are unlikely to be settled, the balance of debtors is written down and charged to revenue for the income that might not be collected.

3. Cash and Cash Equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours.

Cash equivalents are investments that mature in three months or less from date of acquisition and that are readily convertible to known cash amounts, with insignificant risk of change of value.

Investments held by the Board comprise solely of short term surplus funds held within the bank balances. All deposits are held in sterling. The carrying amount is the outstanding principal receivable.

Bank balances are included in the Balance Sheet at the closing balance in the Board's financial ledger and include cheques payable not yet cashed.

**DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD
DRAFT ANNUAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022**

4. Changes in Accounting policies, Estimates and Errors

IAS 8 Accounting Policies, Changes in Accounting Estimates and Errors requires disclosure of information on the expected impact of new accounting standards that have been issued but are not yet effective. These have been reviewed and are not deemed to be significant for the financial statements.

Changes in accounting policies are only made when required by proper accounting practices or the change provides more reliable or relevant information about the effect of transactions, events or conditions on the Board's financial position or performance. Where a change is made, it is applied retrospectively by adjusting opening balances and comparative figures, as if the new policy has always been applied.

Changes in accounting estimates are accounted for prospectively, i.e. in the current and future years only.

Material errors discovered in prior period figures are corrected retrospectively by amending opening balances and comparative figures.

5. Charges to Revenue for non-current assets

Services are debited with the following amounts to record the cost of using or holding fixed assets during the year:

- Depreciation, attributable to the assets used by the Board;
- Revaluation and impairment losses, where there is no accumulated gain in the Revaluation Reserve; and
- Amortisation of intangible fixed assets.

The Board is not required to raise funds to cover depreciation, revaluation or impairment losses. Depreciation, revaluation and impairment losses and amortisations are replaced by the revenue provision by an adjustment within the Capital Adjustment Account in the Movement in Reserves Statement for the difference between the two.

6. Intangible assets

Expenditure on non-monetary assets that do not have physical substance but are controlled by the Board as a result of past events (e.g. computer software and/or software licences) is capitalised when it is expected that future economic or service benefits will flow from the asset to the Board.

Assets are measured originally at cost and only revalued where the fair value of the asset can be determined by reference to an active market.

Where an intangible asset has a finite useful life, the depreciable amount of an intangible asset is depreciated over its useful life in the Comprehensive Income and Expenditure Statement. An asset is tested for impairment whenever there is an indication that the asset might be impaired any losses recognised are posted in the Comprehensive Income and Expenditure Statement. Any gain or loss arising on the disposal or abandonment of an intangible asset is recognised in the Surplus or Deficit on the Provision of Services when the asset is derecognised.

Where expenditure qualifies as capital for statutory purposes, amortisation, impairment losses and disposal gains and losses are not permitted to have an impact on the Board's balance and are therefore reversed out in the Movement in Reserves Statement and posted to the Capital Adjustment Account and the Capital Receipts Reserve.

**DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD
DRAFT ANNUAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022**

7. Property, Plant and Equipment

Assets that have physical substance and are held for the supply of goods and services, either directly or indirectly, and that are expected to be used during more than one financial year are classified as Property, Plant and Equipment.

Recognition

Expenditure on the acquisition, creation or enhancement of property, plant and equipment is capitalised on an accruals basis, provided that it is probable that the future economic benefits or service potential associated with the item will flow to the Board and the cost of the asset can be measured reliably. Expenditure that maintains, but does not add to the asset's potential to deliver future economic benefits or service potential, is charged as an expense when it is incurred.

Measurement

Initially measured at cost, comprising of:

- Purchase price;
- Any costs associated with bringing the asset to the location or condition necessary for it to be capable of operating in the manner intended by management; and
- The initial estimate of costs for dismantling and removing the item and restoring the site on which it is located to its original state.

Where property, plant or equipment are acquired in exchange for a non-monetary asset or assets, or a combination of monetary and non-monetary assets, the cost of the acquired item shall be measured at fair value unless there is no economic substance to the exchange transaction, or the fair value of neither the asset received nor the asset given up can be reliably measured. The acquired item is measured at fair value even if the Board cannot immediately derecognise the asset given up. The acquired item is measured at the carrying amount of the asset given up if it is not measured at fair value.

Assets are then carried in the Balance Sheet using the following measurement bases:

- Other buildings – fair value. Where there is no market based evidence of fair value because of the specialised nature of the asset and the asset is rarely sold, depreciated replacement cost is used as an estimate of fair value; and
- Plant and equipment and other non -property assets – fair value. Where assets in this class have either short useful lives or low values (or both), depreciated historical cost is considered to be a proxy for fair value where the useful life is a realistic reflection of the life of the asset and the depreciation method provides a realistic reflection of the consumption of the asset class.

Assets included in the Balance Sheet at fair value are re-valued regularly to ensure their carrying amount is not materially different from the fair value at the year end, as a minimum every 5 years.

Increases in valuations are matched by credits to the Revaluation Reserve to recognise unrealised gains.

Where decreases in value are identified, the revaluation loss is accounted by:

- Balance of revaluation gains for the asset in Revaluation Reserve – the carrying amount of the asset is written down against that balance (up to the total gain); or
- No balance of revaluation gains for the asset in the Revaluation Reserve – the carrying amount is written down in the Comprehensive Income and Expenditure Statement.

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The Revaluation Reserve contains revaluation gains recognised since 1 April 2007, the date of its formal implementation. Gains arising before that date have been consolidated into the Capital Adjustment Account.

Impairment

Assets are assessed at the end of each financial year for evidence in impairment or a reduction in value. Where indications exist and any possible differences are estimated to be material, the recoverable amount on the asset is estimated and where this is less than the carrying amount of the asset, an impairment loss is recognised for the shortfall.

Where impairment losses are identified, they are accounted for by:

- Balance of revaluation gains for the asset in Revaluation Reserve – the carrying amount of the asset is written down against that balance (up to the total accumulated gains); or
- No balance of revaluation gains for the asset in the Revaluation Reserve – the carrying amount is written down in the Comprehensive Income and Expenditure Statement.

Where an impairment loss is reversed subsequently, the reversal is credited in the Comprehensive Income and Expenditure Statement, up to the amount of the original loss, adjusted for depreciation that would be charged if the loss had not been recognised.

Depreciation

Depreciation is provided on all property, plant and equipment over their useful economic lives, with an exception made for assets without a determinable finite useful life (i.e. non depreciating land).

The useful lives of assets, as estimated and advised by a suitably qualified officer, are as follows:

- | | | |
|--------------------------|-------------|---------------|
| • Other buildings* | 20-60 years | straight line |
| • Vehicles, plant, equip | 5-10 years | straight line |
| • Intangibles | 5-10 years | straight line |

* Including components such as structure, mechanical and electrical, etc.

Where an item of property, plant and equipment assets has major components whose cost is significant in relation to the total cost of the item, the components are depreciated separately.

Revaluation gains are also depreciated, with an amount equal to the difference between current depreciation charged on assets and the depreciation that would be chargeable based upon historic cost being transferred each year from the Revaluation Reserve to the Capital Adjustment Account.

8. Employee Benefits

Benefits payable during employment

Short term employee benefits (i.e. fall due within 12 months of the year-end), such as wages and salaries, paid leave, paid sick leave, bonuses and non-monetary benefits for current employees are recognised as an expense in the year in which the employees render service to the Board.

An accrual is made against the services in the Surplus or Deficit on the Provision of Service for the costs of holiday entitlement and other forms of leave earned by the employee but not taken before the year end and which employees can carry forward into the next financial year.

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Any accrual made in relation to holiday pay only, is required under statute to be reversed out of the General Fund balance by a credit to the Employee Statutory Mitigation Account in the Movement in Reserves Statement.

Termination Benefits

Termination benefits are amounts payable as a result of a decision made by the Board to terminate an officer's employment before the normal retirement date or an officer's decision to accept a voluntary termination package in exchange for those benefits. Termination benefits do not provide the Board with future economic benefits and consequently they are recognised on an accruals basis immediately in the Surplus or Deficit on the Provision of Services line in the Comprehensive Income and Expenditure Statement when the authority is demonstrably committed to provision of the termination benefits.

Where termination benefits involve the enhancement of pensions, they are treated as pension costs for the purpose of the statutory transfer between the Pension Reserve and the General Fund of the amount by which the pension costs calculated in accordance with the Code are different from the contributions due under the pension scheme regulations. In the Movement in Reserves Statement appropriations are required to and from the Pension Reserve to remove notional debits and credits for termination benefits related to pension's enhancements and replace them with the cost of the cash paid, including any amounts due and not paid at the year end.

Post-Employment Benefits

Employees of the Board are members of The Local Government Pensions Scheme, administered by Glasgow City Council.

The scheme provides defined benefits to members earned as employees of the Board. The Local Government scheme is accounted for as a defined benefits scheme:

- The liabilities of the pension fund attributable to the Board are included within the Balance Sheet on an actuarial basis using the projected unit method (i.e. an assessment of the future payments that will be made in relation to retirement benefits earned to date by employees, based upon assumptions about mortality rates, employee turnover rates and projection of earnings for current employees),
- Liabilities are discounted to their value at current prices using a discount rate of 2.7% (based upon the indicative return rate on long dated high quality corporate bonds);
- All assets are at bid value and are split into Quoted Prices in Active Markets and Prices not quoted in Active Markets, they are now shown in the notes in more detail; and
- Split by Equity Securities, Debt Securities, Private Equity, Real Estate, Investment Funds, Derivatives, Cash.
- The change in the net pensions asset / liability is analysed into six components:
 - Current service cost – the increase in liabilities as result of years of service earned this year – allocated in the Comprehensive Income and Expenditure Statement to the services for which the employee worked;
 - Past service cost – the increase in liabilities arising from current year decisions whose effect relates to years of service earned in earlier years – debited to the Surplus or Deficit on the Provision of Services in the Comprehensive Income and Expenditure Statement;

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- Net Interest expenses – the expected increase in the present value of liabilities during the year as they move one year closer, less the fair value of plan assets debited to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement;
- Gains/losses on settlements and curtailments – the result of actions to relieve the Board of liabilities or events that reduce the expected future service or accrual of benefits of employees – debited/credited to the Surplus or Deficit on the Provision of Services in the Comprehensive Income and Expenditure Statement;
- Actuarial gains and losses – changes in the net pensions liability that arise because events have not coincided with assumptions made at the last actuarial valuation or because the actuaries have updated their assumptions – debited to the Pensions Reserve; and
- Contributions paid to the local government pension fund – cash paid as employer’s contributions to the pension fund in settlement of liabilities; not accounted for as an expense.

In relation to retirement benefits, statutory provisions require the Fund to be charged with the amount payable by the Board to the pension fund or directly to pensioners in the year, not the amount calculated in accordance to the relevant accounting standards. In the Movement in Reserves Statement this means that there are appropriations to and from the Pension Reserve to remove any notional debits and credits for retirement benefits and replace them with the cash paid or payable at the year end, to the pension fund and pensioners.

Discretionary Benefits

The Board also has restricted powers to make discretionary awards of retirement benefits in the event of early retirements. Any liabilities estimated to arise as a result of an award to any member of staff are accrued in the year of the decision to make the award and accounted for using the same policies as are applied to the local government pension scheme.

9. Events after the reporting period

Events after the reporting period are those events (both favourable and unfavourable) that occur between the end of the reporting period and the date when the Annual Accounts are authorised for issue. Two types have been identified:

- Those that provide evidence of conditions that existed at the end of the reporting period – the Annual Accounts are adjusted to reflect this; and
- Those that are indicative of conditions that arose after the reporting period – the Annual Accounts are not adjusted to reflect this. However, if the event is material, a disclosure is made within the notes of the nature and financial effect.

10. Operating Leases

Board as Lessee

Rentals paid under operating leases are charged to the Comprehensive Income and Expenditure Statement as an expense. Charges are made on a straight line basis over the life of the lease, even if it does not match the pattern of payment.

Board as Lessor

Where the Board grants an operating lease over an asset, the asset is retained in the Balance Sheet. Rental income is credited to the Comprehensive Income and Expenditure Statement. Credits are made on a straight line basis over the life of the lease, even if it doesn’t match the pattern of payment.

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11. Provisions

Provisions are made where an event has taken place that gives the Board an obligation, either legal or constructive, as a result of a past event that results in a probable outflow of resources and a reliable estimate can be made of the amount of that obligation.

Provisions are charged as an expense to the Comprehensive Income and Expenditure Statement in the year the Board becomes aware of the obligation and measured at the best estimate at the Balance Sheet date, taking account of relevant risks and uncertainties.

When payments are eventually made they are charged to the provision carried in the Balance Sheet. Estimated settlements are reviewed at the end of each financial year. Where it becomes less than probable that a transfer of economic benefits is now required; the provision is reversed and credited back to the relevant service.

12. Contingent Liabilities

A contingent liability arises where an event has taken place that gives the Board a possible obligation whose existence will only be confirmed by the occurrence or otherwise of uncertain future events, not wholly within the control of the Board. Contingent liabilities also arise in circumstances where a provision would otherwise be made but either it is not probable that an outflow of resources will be required or the amount of the obligation cannot be measured reliably.

Contingent liabilities are not recognised in the Balance Sheet but are disclosed as a note to the accounts, unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

13. Contingent assets

A contingent asset arises where an event has taken place that gives the Board a possible asset whose existence will only be confirmed by the occurrence or otherwise of uncertain future events not wholly within the control of the Board.

Contingent assets are not recognised in the Balance Sheet but disclosed in a note to the accounts where it is probable that there will be an inflow of economic benefits.

14. VAT

VAT payable is included as an expense only to the extent that it is not recoverable from HM Revenue and Customs. VAT receivable is excluded from income.

15. Reserves

Reserves are created by appropriating amounts out of the General Reserve Balance in the Movement in Reserves Statement. When expenditure to be financed from a reserve is incurred, it is charged to the Surplus/Deficit on the Provision of Services in the Comprehensive Income and Expenditure Statement. The reserve is then appropriated back into the General Reserve Balance in the Movement in Reserves Statement so that there is no net charge against requisition income for the expenditure.

Certain reserves are kept to manage the accounting processes for non-current assets and retirement benefits and these reserves do not represent usable resources for the Board.

Note 2 – Expenditure and Funding Analysis

The analysis of income and expenditure on the face of the comprehensive income and expenditure statement is that specified by the Service Reporting Code of Practice. However decisions about resource allocation are taken by the Board on the basis of reports that are prepared on a different basis from the accounting policies used in the financial statements.

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In particular:

- no charges are made in relation to capital expenditure (whereas depreciation, revaluation and impairment losses in excess of the balance on the revaluation reserve and amortisations are charged to the Board in the comprehensive income and expenditure statement); and
- the cost of retirement benefits is based on cash flows (payments of employer's pension's contributions) rather than current service cost of benefits accrued in the year.

The difference between the employee costs figure and the figure reported in the Comprehensive Income & Expenditure Statement is due to accounting adjustments for pensions and holiday pay accrual as detailed in the table below. These costs are year-end adjustments that are offset by corresponding transfers to the Balance Sheet and the Movement in Reserves Statement. None of the other rows within the Comprehensive Income & Expenditure Statement would be altered in the Expenditure and Funding Analysis and therefore have not been included in the table below.

2021/22

	Net Chargeable to the General Fund £000	Adjustments between Funding and Accounting Basis £000	Net Expenditure in the Comprehensive Income and Expenditure Statement £000
Employee Costs	2,170	409	2,579
Depreciation	0	13	13
Capital Income	0	(23)	(23)
Net Interest on the net defined benefit liability/(assets)	0	53	53
Total	2,170	452	2,622

Restated 2020/21

	Net Chargeable to the General Fund £000	Adjustments between Funding and Accounting Basis £000	Net Expenditure in the Comprehensive Income and Expenditure Statement £000
Employee Costs	2,195	279	2,474
Depreciation	0	15	15
Capital Income	0	(22)	(22)
Net Interest on the net defined benefit liability/(assets)	0	76	76
Total	2,195	348	2,543

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Note 3 – Operating Leases

Board as Lessor

The Board leases out property under operating leases to provide suitable accommodation to Alpha Pets.

The minimum lease payments in future years are:

31 March 2021		31 March 2022
£000		£000
2	Not later than one year	1
0	Later than one year and not later than five years	0
0	Later than five years	0
2		1

Board as Lessee

The Board has acquired a number of photocopiers, scanners and letter openers by entering into operating leases.

The minimum lease payments due under non-cancellable leases in future years are:

31 March 2021		31 March 2022
£000		£000
3	Not later than one year	3
10	Later than one year and not later than five years	8
0	Later than five years	0
13		11

Note 4 – Defined Benefit Pension Schemes

As part of the terms and conditions of employment of its officers, the Board makes contributions towards the cost of post-employment benefits. Although these benefits will not actually be payable until employees retire, the Board has a commitment to make the payments that needs to be disclosed at the time that employees earn their future entitlement.

The Board participates in the Strathclyde Local Government Pension Scheme, which is a defined benefit statutory scheme, operated as Strathclyde Pension Fund, and administered by Glasgow City Council in accordance with the Strathclyde Local Government Pension Scheme (Scotland) Regulations 1998. This is a funded scheme, meaning that the Board and employees pay contributions into a fund, calculated at a level intended to balance the pensions' liabilities with investment assets.

The employers' contribution rate is set by the Fund actuaries following valuation. The employer contribution rate for 2021/22 is set at 23.3% and 2020/21 was 23.3%. In 2021/22, the Board paid an employer's contribution of £0.320m (2020/21 £0.313m).

In addition, the Board is responsible for all pension payments relating to added years' benefits which it has awarded together with the related increases. Strain on the Fund costs are charged in year for any early retirals. There was no Severance or Strain on the Fund Payments during financial year 2021/22 (2020/21 £0).

The Board fully complies with the international accounting standard (IAS 19) concerning the disclosure of information on pension.

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IAS 19 states that although the pension benefits will not be payable until the employee retires; the Board has a commitment to make these payments and must disclose the cost of this in its accounts at the time employees earn their future entitlements.

The Board recognised the cost of retirement benefits in the reported cost of services when they are earned by employees, rather than when the benefits are eventually paid as pensions. However the charge that the Board is required to make against its budget is based on the cash payable in the year, so the real cost of post-employment/retirement benefits is reversed out of the general fund via the movement in reserve statement. The following transactions have been made in the comprehensive income and expenditure statement and the general fund balance via the movement in reserves statement during the year.

2020/21		2021/22
£000		£000
	Net cost of services	
556	Current service cost	771
0	Past service cost (including curtailments)	0
556		771
	Financing and investment Income and Expenditure	
76	Net Interest	53
76		53
632	Total post-employment benefit charged to the Surplus or Deficit on the provision of Services	824
(4,854)	Return on assets excluding amounts included in net interest	(1,464)
5,293	Changes in financial assumptions	(1,831)
(856)	Changes in demographic assumptions	(171)
(657)	Other experience	38
(1,074)	Total remeasurements recognised in Other Comprehensive Income (OCI)	(3,428)
	Movement in Reserves Statement	
(632)	Reversal of net charges made to surplus of deficit for post-employment benefits	(824)
313	Actual amount charged against the General Fund balance in the year	320
	Employer contributions payable to Scheme	

The underlying assets and liabilities for retirement benefits attributable to the Board as at 31 March 2022 are as follows:

	2020/21	2021/22
	£000	£000
Fair value of plan assets	25,545	27,399
Present Value of defined benefit obligations	(27,736)	(26,673)
Net (liabilities)/assets in the Strathclyde Pension Fund	(2,191)	726
<u>Present Value of Unfunded Liabilities</u>	<u>(235)</u>	<u>(219)</u>
Pre Local Government Reorganisation		
Net pension asset/(liability)	(2,426)	507

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For the Strathclyde Local Government Pension Scheme at 31 March 2022 the Board has a net asset £0.726m and for the unfunded liabilities a net liability of £0.219m, resulting in an overall net pension asset of £0.507m at 31 March 2022. This compares to a net liability of £2.426m as at 31 March 2021, representing an improvement in the position of £2.933m.

The actual return on assets is based on long term future investment return for each asset class as at the beginning of the period. The actual rate of returns is 7.7% as at 31/03/22, this is a decrease from 25.1% as at 31/03/21.

Liabilities are valued on an actuarial basis using the projected unit method which assesses the future liabilities of the fund discounted to their present value. The rate used to value liabilities is the basis of long dated high quality corporate bonds.

The movement during the year on the defined obligation is noted as:

2020/21		2021/22
£000		£000
24,556	Opening balance	27,971
556	Current service cost	771
0	Past service cost (including curtailments)	0
566	Interest cost	562
103	Contributions by Members	102
5,293	Actuarial gains/losses in financial assumptions	(1,831)
(1,706)	Other Experience	38
(9)	Estimated unfunded benefits paid	(9)
(532)	Estimated benefits paid	(541)
(856)	Changes in demographic assumptions	(171)
27,971		26,892

The movement during the year regarding the fair value of the employer's assets is noted as:

2020/21		2021/22
£000		£000
21,366	Opening balance	25,545
4,854	Expected return on assets	1,464
490	Interest Income	509
103	Contributions by Members	102
313	Contributions by employer	320
9	Contributions in respect of unfunded benefits	9
(9)	Estimated unfunded benefits paid	(9)
(1,049)	Other experience	0
(532)	Estimated benefit paid	(541)
25,545		27,399

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The Board's share of the pension funds asset at 31 March 2022 comprised:

Asset Category	31 March 2021			31 March 2022		
	Quoted Prices in Active Markets £000	Prices not Quoted in Active Markets £000	Total £000	Quoted Prices in Active Markets £000	Prices not Quoted in Active Markets £000	Total £000
Equity Securities	5,793	30	5,823	6,024	13	6,037
Debt Securities	0	0	0	0	0	0
Private Equity	0	4,704	4,704	0	5,364	5,364
Real Estate	0	2,078	2,078	0	2,311	2,311
Investment funds and unit trusts	235	12,227	12,462	152	12,838	12,990
Derivatives	(2)	0	(2)	0	0	0
Cash & Cash Equivalent	466	14	480	688	9	697
Totals	6,492	19,053	25,545	6,864	20,535	27,399

Asset and Liability Matching Strategy (ALM)

The main fund (Fund 1) of Strathclyde Pension Fund does not have an asset and liability matching strategy (ALM) as this is used mainly by mature funds. The Fund does match, to the extent possible, the types of assets invested to the liabilities in the defined benefit obligation. As is required by the pensions and investment regulations, the suitability of various types of investment has been considered, as has the need to diversify investments to reduce the risk of being invested into narrow a range. The Fund invests in equities, bonds, properties and in cash.

The principal actuarial assumptions used at the balance sheet date are as follows:

	31 March 2022
Actual rate of return	7.70%
Inflation/pension increase rate	3.20%
Salary increase rate	3.90%
Discount rate	2.70%

Mortality

Life expectancy is based on the Fund's VitaCurves with improvements in line with the CMI 2021 model, with a 0% weighting of 2021 (and 2020) data, standard smoothing (Sk7), initial adjustment of 0.25% and a long term rate of improvement of 1.5% p.a. Based on these assumptions, the average future life expectancies at age 65 are summarised below:

	Males	Females
Current pensioners	19.6 years	22.4 years
Future Pensioners	21.0 years	24.5 years

Sensitivity Analysis

The estimation of defined benefit obligation is sensitive to the actuarial assumptions. The sensitivities regarding the principal assumptions used to measure the schemes liabilities are set out below:

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	Approximate % increase to Employer Liability	Approximate monetary Amount (£000)
Rate for discounting fund liabilities (0.5% decrease)	2%	500
1 year increase in member life expectancy	4%	1,076
Rate of salary increase (0.1% increase)	0%	88
Rate of pension increase (0.1% increase)	2%	407

The total employer contributions expected to be made to the Local Government Pension Scheme for 2022/23 is £0.358m.

Note 5 – External Audit Costs

In 2021/22 the Board incurred the following fees relating to external audit in respect of external audit services undertaken in accordance with the Code of Audit Practice:

2020/21 £000		2021/22 £000
8	Fees payable for external audit services	8
<u>8</u>		<u>8</u>

Note 6 – Property, Plant and Equipment

Movements in costs or values	Land & Buildings £000	Plant & Equipment £000	Total £000
1 April 2020	621	162	783
Additions	0	19	19
31 March 2021	621	181	802
Additions	0	9	9
31 March 2022	621	190	811
Movements in depreciation and impairment			
1 April 2020	(14)	(133)	(147)
Depreciation charge	(4)	(11)	(15)
31 March 2021	(18)	(144)	(162)
Depreciation charge	(3)	(10)	(13)
31 March 2022	(21)	(154)	(175)
Net Book Value			
At 31 March 2021	603	37	640
At 31 March 2022	600	36	636

Revaluations

The Board carries out a rolling programme that ensures that all property, plant and equipment required to be measured at fair value is re-valued at least every five years. Valuations of land and buildings are carried out in accordance with the methodologies and bases for estimation set out in the professional standards of the Royal Institution of Chartered Surveyors.

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Note 7 – Debtors

2020/21		2021/22
£000		£000
5	Other Entities and Individuals	14
892	Other Local Authorities	979
0	Central Government Bodies	1
897		994

Note 8 – Creditors

2020/21		2021/22
£000		£000
65	Central Government Bodies	3
140	Other Entities and Individuals	52
18	Other Local Authorities	10
223		65

Note 9 – Balances & Reserves

At their Board meeting on the 16 November 2012, the Board approved a Balance and Reserves Policy. The table below details the movement on revenue reserves this year.

Restated Opening Balance at 1 April 2021	£000
Revenue Gains/(Losses) on the fund	694
Closing Balance at 31 March 2022	902
Earmarked Balances:-	
2022/23 Budget	(239)
Barclay Review Funding	(58)
Total Earmarked Balance	(297)
Total General Reserves (incl. £0.100m prudential reserve)	605

Note 10 – Capital Expenditure and Capital Financing

The total amount of capital expenditure incurred in the year is shown in the table below, together with the resources that have been used to finance it.

2020/21		2021/22
£000		£000
12	Contributions from Authorities	21
10	Capital Funding from Current Revenue (CFCR)	2
38	Unapplied Capital contributions b/forward	41
60	Total Capital Resources	64
(5)	Upgrade PCs	0
(1)	Servers	0
(8)	Scanners & Laptops	(7)
(5)	Network Upgrade - Clydebank	(0)
0	NDR reform costs	(2)
(19)	Total Capital expenditure incurred during the year	(9)
41	Unapplied Capital contributions c/forward	55

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Note 11 – Unusable Reserves

2020/21		2021/22
£000		£000
604	Capital Adjustment Account	601
35	Revaluation Reserve	35
(2,426)	Pension Reserve	507
(61)	Employee Statutory Mitigation Account	(28)
(1,848)	Total Unusable Reserves	1,115

Capital Adjustment Account

The capital adjustment account absorbs the timing difference arising from the different arrangements for accounting for the consumption of non-current assets and for financing the acquisition, construction or enhancement of those assets under statutory provisions. The account is debited with the cost of acquisition, construction or enhancement as depreciation/impairment losses and amortisations are charged to the comprehensive income and expenditure statement (with reconciling postings to the revaluation reserve to convert fair value figures to a historical cost basis). The account is credited with the amounts set aside by the Board as finance for the costs of acquisition, construction and enhancement.

The account contains revaluation gains accumulated on property, plant and equipment before 1 April 2007, the date that the revaluation reserve was created to hold such gains. The movement in reserve statement provides detail of the source of all the transactions posted to the account.

Revaluation Reserve

The revaluation reserve contains the gains made by the Board arising from increases in the value of its property, plant and equipment (and intangible assets). The balance is reduced when assets with accumulated gains are:

- re-valued downwards or impaired and the gains are lost;
- used in the provision of services and the gains are consumed through depreciation;
or
- disposed of and the gains are realised.

The reserve contains only revaluation gains accumulated since 1 April 2007, the date that the reserve was created. Accumulated gains arising before that date are consolidated into the balance on the capital adjustment account.

Pension Reserve

The pension reserve absorbs the timing differences arising from the different arrangements for accounting for post-employment benefits and for funding benefits in accordance with statutory provisions. The Board accounts for post-employment benefits in the comprehensive income and expenditure as the benefits are earned by employees accruing years of service, updating the liabilities recognised to reflect inflation, changing assumptions and investment returns on any resources set aside to meet the costs. However statutory arrangements require benefits earned to be financed as the Board makes employer's contributions to pension funds or eventually pays any pension for which it is directly responsible.

Employee Statutory Mitigation Account

The employee statutory mitigation account absorbs the differences that would otherwise arise on the general fund balance from accruing for compensated absences earned but not taken in the year, e.g. annual leave entitlement carried forward at 31 March. Statutory arrangements require that the impact on the general fund balance is neutralised by transfers to or from this account.

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Capital Requisition Unapplied Account

The capital requisition unapplied account represents capital contributions from the constituent authorities which have not yet been spent.

Note 12 – Contingent Assets & Liabilities

The Board has not identified any Contingent Assets and Liabilities.

Note 13 – Contributions from Authorities

Revenue 2020/21		Revenue 2021/22
£000		£000
1,297	Argyll & Bute Council	1,297
637	East Dunbartonshire Council	637
678	West Dunbartonshire Council	678
2,612	Constituent Contributions	2,612
<hr/>		
143	Barclay Review Contributions	225
2,755	Total Contributions	2,837

Note 14 – Government Grants

Government Grant income of £0.125m was carried forward into financial year 2021/22, as an earmarked reserve held by West Dunbartonshire Council on behalf of the Board, to fund Scottish Parliament Election costs.

The Board credited £0.087m to the Comprehensive Income and Expenditure as shown in the table below.

2020/21		2021/22
£000		£000
117	Scottish Government	87
15	Cabinet Office	0
132		87

The remaining balance of £0.038m will be carried forward by West Dunbartonshire Council on behalf of the Board for use within 2022/23.

Note 15 – Related Parties

It is a requirement of the Code that material transactions with related parties (i.e organisations which the Board can influence or be influenced by) should be disclosed. The Board forms Group Accounts with three local authorities, namely West Dunbartonshire Council, East Dunbartonshire Council and Argyll & Bute Council. Sums paid by the local authorities to the Board are detailed in Note 13.

DUNBARTONSHIRE and ARGYLL & BUTE VALUATION JOINT BOARD

Report by Treasurer

Valuation Joint Board - 24 June 2022

Subject: Assurance Statement for the year ended 31 March 2022 from the Shared Service Manager – Audit & Fraud

1. Purpose

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

2. Background

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

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

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

The annual report must incorporate:

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

- 2.2** The Assurance Statement is included at Appendix 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 2022.

3.2 The annual Assurance Statement for the year ended 31 March 2022 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 2022 provided at Appendix 1.

.....
Laurence Slavin
Treasurer
Date: 25 May 2022

Person(s) to Contact: Andi Priestman, Shared Service Manager - Audit & Fraud
West Dunbartonshire Council
Telephone: 07769 876831
E-mail: andi.priestman@west-dunbarton.gov.uk

Appendix: Assurance Statement for the year ended 31 March 2022 from the Shared Service Manager – Audit & Fraud

Assurance Statement for the year ended 31 March 2022
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 2022.

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

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

Sound internal controls

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

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

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

The work of internal audit

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

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

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

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

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

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

To meet this requirement, a reciprocal arrangement to complete a programme of inspections has been developed by the Scottish Local Authorities Chief Internal Auditors Group (SLACIAG). The next external review is due to be carried out in 2022.

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

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

For 2021/22 Internal Audit planned a review of the development and implementation of digital processes as a result of the pandemic which required a change from manual paper based methods of working to digital methods of processing and approvals.

The audit fieldwork for this audit is complete and the draft report is being prepared. There are no significant issues arising though some areas of control improvement have been identified.

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 2022;
- 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 2022;
- 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 2022.

Signature: Andi Priestman

Title: Shared Service Manager – Audit & Fraud

Date: 25 May 2022

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by the Depute Assessor & Electoral Registration Officer

Valuation Joint Board – 24th June 2022

Subject: Information and Communications Technology Strategy**1.0 Purpose**

- 1.1 To seek members' approval of the Valuation Joint Board's Information and Communications Technology Strategy.

2.0 Background

- 2.1 Information and Communication Technology plays a significant role in allowing the Assessor and Electoral Registration Officer and the Valuation Joint Board fulfil their Statutory Duties.
- 2.2 The Strategy provides direction and focus as changing technologies and business requirements evolve.

3.0 Progress

- 3.1 The strategy was created to improve the IT provision within the Joint Board and to coordinate how we work with our partner organisations and IT suppliers. It is regularly revised to take account of changing legislation and practice, and to take account of evolving technologies, security considerations and industry best practice. The latest version is attached at Appendix 1 for members' consideration.
- 3.2 The strategy will be reviewed by the Joint Board's IT Team on an ongoing basis and any changes reported to the management team. It will be brought before the Board at regular intervals or where a significant change is proposed.
- 3.3 The Appendices referred to in the report have been removed for security reasons but can be made available to members on request.

4.0 Recommendations

- 4.1 It is recommended that the Board approve the attached ICT Strategy.
-

Person to contact:

Russell Hewton (Depute Assessor and ERO)

Tel: 07887 050429

E-mail: russell.hewton@dab-vjb.gov.uk

Appendix 1: Information and Communications Technology Strategy



*Dunbartonshire and Argyll & Bute
Valuation Joint Board*

ICT Strategy

Title	ICT Strategy
Owner	R Hewton
Approved By	Management Team
Date of Approval	15/06/2022
Version Number	4.0
Review Frequency	Annually or if significant change required
Next Review Date	15/06/2023

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1. Introduction

The Dunbartonshire and Argyll & Bute Valuation Joint Board was established as part of the 1996 reorganisation of local government in terms of The Valuation Joint Boards (Scotland) Order 1995 and is vested with the functions of the three valuation authorities (Argyll & Bute, East Dunbartonshire and West Dunbartonshire Councils) in the former Strathclyde Region. With the agreement of each of the three councils the Board also has responsibility for the Electoral Registration function.

The Valuation Joint Board aims to provide high quality, transparent, effective and responsive services to all of our stakeholders. Information Technology systems are employed throughout the Board to assist in achieving these aims.

Most IT services are dealt with by the IT Team currently consisting of the Depute Assessor, a Systems Officer and a Systems Programmer. The Depute Assessor represents the IT Team at Management meetings. Regular meetings of the IT Team are held and reported to the Management Team.

Members of the IT Team also attend many of the working groups of the Board to ensure that their skills can be fully utilised.

West Dunbartonshire Council (WDC) ICT Service facilitates much of our hardware and software provision, and assists in hardware and software specification. The arrangement is regulated via a Service Level Agreement. Regular liaison meetings are held between the IT Team and WDC ICT, along with other regular meetings with WDC internal teams as necessary. WDCs main responsibilities are:

- Ensuring all devices and third party software (including browsers) are patched within recommended timescales,
- Ensuring that device firmware is patched as appropriate,
- Ensuring internet facing services are patched for known security vulnerabilities,
- Identifying vulnerabilities in Line of Business applications and liaising with the IT team to have these addressed,
- Setting and enforcing strong (appropriate) passwords for Active Directory, including applying policies and testing compliance with Penetration Testing,
- Adding and removing user accounts from Active Directory, on the direction of the relevant line manager,
- Advising on overall system administration architecture,
- Ensuring Anti-Virus software is installed, active and up to date,
- Monitoring and maintaining firewalls, including review of firewall rules at regular intervals,
- Secure configuration of client devices through the use of a standard image,
- Maintaining and retaining audit logs for firewalls, anti-virus, active directory and servers,
- Developing and implementing a backup strategy, including offline storage, allowing retrieval of data within agreed RTO and RPOs,
- Monitoring that backups are taking place as scheduled, and that the information can be restored as planned,
- Providing Incident Response, and managing Incidents, where the issue lies within the areas of WDC responsibility,
- Assisting the VJB in responding to Incidents, including maintaining continuity of business with respect to ICT provision,
- Managing Domain and DNS records, including registration and renewal,
- Monitoring CiSP guidance and circulars, and disseminating and acting on the information as necessary,

- Arranging vulnerability scans/health checks of the network and devices through an agreed rotating program,
- Provision of data network (to PSN standards),
- Application development and support,
- IT procurement advice, including advice on new technologies (both software and hardware),
- Server support and hosting,
- Telephony infrastructure,
- GIS Software and mapping support,
- Secure hardware disposal
- Internet and email systems, access and data communications.

The WDC ICT Service Desk (Freshservice) is used to list tasks requiring WDC assistance or input.

The DABVJB Task Manager details all work to be carried out by the IT Team and also serves as a reporting tool.

DABVJB contributes to the Scottish Assessors Association's Assessors Portal project. The project continues to develop a single point source of information for Assessors data across Scotland, along with some Electoral Registration information to the public and other stakeholders, as well as providing a facility for the dissemination of information within the Assessors community. The Assessors Portal will be vital in delivering service improvements including a number of the recommendations and requirements of the Barclay Review and the NDR Reform agenda.

The IT Team also assists in meeting the Board's commitments of consulting with stakeholders, providing staff with opportunities to develop, reacting innovatively to change, encouraging innovation, providing services in accordance with equalities requirements, striving for continuous improvement, ensuring accessibility, planning workloads, deploying resources efficiently and working with our partners to ensure transparency and consistency of approach to service delivery.

Other objectives of using ICT systems include:

- providing tools and improvements which will drive business efficiency and implement the NDR Reform agenda,
- assisting with management planning through development, maintenance and improvements to reporting mechanisms, and
- providing modern, user-friendly interfaces to relevant information and systems for staff and stakeholders.

A business and technical strategy is an investment in structural design, standards, and integration principles supported by hardware and software which match the needs of the organisation. There is a requirement for sound project management methodology and the implementation of a managed test environment to ensure robustness of the solutions employed.

2. Background

The UK and Scottish Governments have identified the need for responsive public services, firmly focused on the needs of those who use them, which ensure that those who need the most help receive the most help, in a way which meets their needs and expectations. Public services need to be provided in a well run, cost effective and innovative manner that improves standards while minimising costs and bureaucracy. Underpinning this expected environment is the need for the Valuation Joint Board to effectively manage service delivery, and in particular the interfaces with the communities, the three constituent Unitary Authorities, and the partners that it serves. Efficient and coherent IT systems are at the heart of all that we do to achieve this aim.

3. Need for a Strategy

This strategy provides direction and focus as technology advances and the requirement for changes in processes continues. The strategy will:

- Support the day to day business of the Board and assist in the delivery of a high quality service
- Identify the competencies required for support and development
- Maintain partnerships with stakeholders

4. Existing Systems including Network Structure

The Board inherited communication protocols and application software when it was established. Since then, various option appraisals have resulted in the retention, replacement and development of some of the above.

The three functions of the Board utilise software as follows:

- Valuation Roll – The creation and maintenance of the Roll itself and the management of appeals are carried out on the ‘Progress’ Assessors System which was inherited from Strathclyde Regional Council with further systems developed in a .NET environment. As of June 2022 over 80% of valuations are carried out on the .NET Valuation System, with the data being stored in a structured manner in the Assessors databases, and the remainder on Microsoft Excel spreadsheets. Over 12,500 valuations are available to view at the SAA Portal. This will increase further as public building, car park and shootings valuations are uploaded in the run up to the next Revaluation.
- Council Tax – The maintenance of the Council Tax Valuation List and the management of all proposals/appeals are also carried out within the Progress Assessors system which also holds physical attribute data for all dwellings in the VJB area.

- Electoral Registration – The processes required for the creation and maintenance of Electoral Registers are run on Eros, a specifically designed application procured from Idox. The Eros software is a comprehensive and combined electoral register and elections management database and as such allows electronic integration between the Electoral Registration Officer's registration information and the offices of the Returning Officer of those constituent Councils which utilise Eros/Idox applications (currently Argyll & Bute and West Dunbartonshire).

Each of the above three functions are also supported by Microsoft Access and Progress OpenEdge databases which support processes as diverse as the logging of surveys, the recording of sales information, financial management and customer satisfaction monitoring.

Hardware

In 2019 the VJB purchased two servers to consolidate the server estate and to introduce an improved disaster recovery solution.

The main server is located at Aurora House, in WDC's data centre and hosts:

- a Domain Controller which manages device and user credentials and permissions along with other essential components,
- the LIVE Eros Server which holds the Eros databases and software,
- the Eros RDS Server which allows users to access the Eros application remotely in a more secure and stable manner,
- an Applications/File Server which hosts our file shares and ad-hoc applications, and
- a Microsoft 365 interfacing server for the ongoing work of configuring our own Microsoft 365 tenancy.

The second server is located in Campbeltown and hosts a secondary Domain Controller along with near real time replications of the Eros, RDS and Application servers. In the event of a major incident at the primary data centre, the Campbeltown server would enable the Electoral Registration and the core VJB Business Support functions to continue to operate from the Campbeltown office.

The Council Tax and Non Domestic Rating functions heavily rely on the database and software which is hosted on Assessors3. This server is physically located in WDC's data centre at Aurora House. There is no replication of this server at present to our Campbeltown office. Failure of this server would incur downtime while the server is repaired or rebuilt, and the data restored from backups.

The current network topology can be found at [appendix A](#) with an expanded topology for the Idox application, reflecting the shared nature of the system with our partner Returning Officers, at [appendix B](#).

At the time of writing the following servers are in live production use within the VJB.

Server Name	Operating System	Applications	Installed
Assessors3	Oracle Solaris 11.3 SPARC	Progress Open Edge	June 2016
vjbdc01	Microsoft Windows Server 2016	Virtual Host (Hyper-V) and Clydebank Domain Controller Server	January 2020
vjbveros (virtual)	Microsoft Windows Server 2016	SQL Server 2012, EROS Application	March 2020
vjbvrds (virtual)	Microsoft Windows Server 2016	EROS Client Application, RDS Services	February 2020
vjbvapp (virtual)	Microsoft Windows Server 2016	File Server, IIS	January 2020
vjbvm365 (virtual)	Microsoft Windows Server 2016		July 2021
vjbdc02	Microsoft Windows Server 2016	Virtual Host (Hyper-V) and Campbeltown Domain Controller Server. Holds replicated versions of vjbveros, vjbvapp and vjbvrds	February 2021
vjbcdbc	Microsoft Windows Server 2012R2	These are in the process of being decommissioned with a project underway to move files and services to the newer servers	July 2016
vjbctdc	Microsoft Windows Server 2012R2		August 2016

The Board currently operates a thick client policy with each member of staff accessing all systems from a PC or laptop resulting in

- Fewer server requirements as the thick clients themselves do much of the application processing,
- Offline working. Thick clients have the advantages that a constant connection to central servers is not always required.
- Less bandwidth intensive, placing less strain on the stretched resources of the WDC network and infrastructure.
- More flexibility, as some software products are designed for devices that have their own local resources.
- Best use of existing infrastructure. Modern devices, which are purchased at competitive rates through a buying framework, have the capability to run as thick clients at no extra cost.
- Higher server capacity. The more work that is carried out by the client, the less the server needs to do, increasing the number of users each server can support.

The benefits of using thick client versus thin clients will be kept under review, however for the medium term, with the additional benefits of Microsoft 365 and other Cloud services in the pipeline, this status quo is likely to remain.

Licences

Licences held	Total Number	Use
Oracle Solaris 11.3 SPARC	1	Multi tasking, multi user operating system on the UNIX server
Microsoft Windows Server 2012R2	2	vjbctdc and vjbcdbc
Microsoft Windows Server 2016	6	Production servers
Progress OpenEdge User Licenses	38	Software/Database used for Valuation Roll and Council Tax Valuation List administration
4GL System Development	1	Development tool for Progress
Results Query Tool	5	Interactive data access tool for the generation of custom reports from Progress
W2012 CALS (Client Access Licences)	70	Allows users to access server software
Microsoft Office 2016 (as part of the WDC MS Enterprise Agreement)	61	Software providing Word, Excel, Outlook, PowerPoint, Access and Publisher
Eros	40	Electoral Registration System
SQL Server 2012	1	Eros SQL Server Licence
SQL Client Licence	43	Client Access to Eros Server
Adobe Acrobat DC	1	Application software allowing creation, viewing, and manipulation of files in Portable Document Format
MS Front Page	2	Web design software used for Intranet
MS Visio	3	Software providing a commercial diagramming program
Timesheet V7.5	2	Time tracking software allowing examination of time allocated to functions and cost of that time resource
Symantec Backup	4	Backup software for Windows servers vjbctdc and vjbcdbc.
Visual Studio Professional 2012	1	.NET development suite

Network

The Valuation Joint Board office at 235 Dumbarton Road, Clydebank is served by a 100Mbps leased line which joins the office to the WDC network and data centre, via the Scottish Wide Area Network (SWAN). This provides office based users with access to our servers hosted at Aurora House and Campbeltown, and access to the Internet. The office at Campbeltown is served by a 500Mbps leased line which provides connectivity to the WDC network/data centre and also egress to the Internet.

Remote users connect to the corporate network via their own internet connections, utilising a VPN solution which terminates within WDCs network, allowing onward, controlled access to VJB systems.

5. Current Systems Analysis

The technologies and systems currently in use have been developed over a number of years and in some cases use legacy infrastructure. If the structure was to be renewed from scratch, it would be different. The nature of this development means that each constituent part works, however the whole could be better integrated. In recent times significant work has been undertaken to better integrate these systems and develop an information hub.

In particular, remote working has introduced bottlenecks in the current infrastructure which can impact on users, particularly around periods of heavy use, or where software updates/patches are being rolled out.

6. Strategy for the next three years

Hardware

The UK Governments "*Greening Government: ICT and digital services strategy 2020-2025*" outlines government policy for reducing the carbon emissions from the production and operation of IT equipment. One of the priorities is to extend the lifecycle of all purchases to their natural demise. This does not necessarily mean that hardware is only replaced when it stops working but the need for replacement can be determined by when an item becomes unable to support the Board's business objectives, demands excessive maintenance costs or produces an excessive carbon footprint.

By locating our servers in WDCs purpose built data centre, we will reduce the carbon footprint of the Dumbarton Road office, no longer requiring the extra cooling and ventilation currently needed in the server room. WDCs data centre is already climate controlled, and as such there are economies of scale to utilising that facility.

The move to home working, and the Board’s Agile Working Policy are supported by an IT infrastructure that allows employees to work from alternative locations. This was recognised in the government strategy as having a major impact on carbon emissions from commuting. Improvements will continue to be made to infrastructure and equipment to ensure that agile working can be supported into the future.

There is a general presumption that Cloud services should be considered when procuring new systems or services. Cloud services have many benefits, including ease of management and configuration (for the Board), and more certainty as to ongoing cost. Whole life (capital and revenue) costs and operational benefits of using Cloud Services will be constantly reviewed, particularly where new initiatives or systems are being considered for implementation.

In recognising the environmental impact of replacing equipment, the Board will also face financial pressures which are likely to apply for the foreseeable future, requiring that best use of all resources is achieved.

Server	Installed	Warranty until
Assessors3	June 2016	February 2023
vjbdc01	July 2020	2024
vjbdc02	February 2021	2024
vjbcdbc	July 2016	2 September 2022
vjbctdc	August 2016	27 January 2023

Capital finding has been made available for the replacement of Assessors3. Options being considered include the migration to a Microsoft platform, and the use of virtualisation technologies to increase resilience, in much the same way as has been done to date with the Eros system.

User devices are being replaced every five years, in line with general industry standards. Warranty on devices purchased by the Board varies from three to five years. If, within the five year period, performance is affected and the addition of more memory rectifies the problems then that option will be taken. Laptops are the device of choice now as they offer greater flexibility to workers, and better business continuity capabilities to the organisation.

Tablet devices are being considered for Electoral Registration canvassers. The introduction of these devices would hugely reduce the amount of printed material required around canvass time, and provide a more secure and real time solution to data transfer back to the offices.

Initial steps have been made to investigate the use of Tablet devices for surveyor staff, which would allow digital records to be created on site and uploaded to our systems, streamlining the processes and cutting down on the production of paper documents.

Two Multi-Function Devices (MFDs) (Konica C458x) were installed in each office in July 2017. The full maintenance rental agreement, which is arranged through WDC, runs until July 2022. These printers have a ‘follow me’ functionality which allows prints to be picked up from any other ‘follow me’ printer within the WDC network. At the moment this functionality hasn’t yet been enabled in Campbeltown.

Each of the four C458x MFDs has a scanning facility allowing the scanned imaged to be sent by e-mail or to be sent to a designated folder.

The following scanners are currently in the inventory:

Model	Location	Use	Purchased	Warranty/Support Expiry
Canon DR-G2090	Clydebank	General Mail Scanning	10/02/2021	10/02/2024
Fujitsu Fi-6700 (x2)	Clydebank	General Mail Scanning		
Canon DR-3020	Clydebank	Valuation Scanning		
Fujitsu Fi-6700 (x2)	Campbeltown	In storage (not used)		
Canon DR-G2090	Campbeltown	General Mail Scanning	10/02/2021	10/02/2024
Canon DR-3080C II	Campbeltown	Valuation Scanning		

A rolling replacement of Monitors continues through the use of Capital funding. This may need accelerated to accommodate requests made under the Board’s Agile Working Policy, where additional DSE compliant workstations may need to be set up.

Software

The monitoring of software loaded ensures that all appropriate licences are in place and that no illegal software exists. WDC proactively monitor installed software to ensure that it is in support, and is updated/patched as appropriate.

Software to allow the Electoral Registration Canvass to be carried out using Tablets will require to be procured in time for the canvass in 2023.

Idox have re-written large parts of the Eros application, and are rebranding a web based system as ‘Elections’. This product is in beta testing at the moment, and is likely to be rolled out to the production environment later this year. The database running Eros is currently SQL Server 2012. This is due to be upgraded in the coming months.

Software development to improve the Non Domestic Rating systems has been ongoing, and is delivering efficiencies and better record keeping, assisting in the delivery of ND Reforms. The 2023 Revaluation is currently being carried out and is benefitting from these developments.

Changes to the Non Domestic appeals system are expected to be in law later this year. Developments will be required to ensure a system of recording proposals and subsequent correspondence and workflows is in place to assist our users in managing the workload in an efficient, robust and auditable fashion. It is likely that an interface with the Scottish Courts and Tribunals Service will be required.

Plans are in the pipeline to develop a Council Tax user interface, allowing easier and less time consuming viewing (and eventually adding/editing) of Council Tax records for our staff.

A review of the development platform in use will also be carried out to ensure that the Board’s development work is future proofed.

The continued roll out of Microsoft 365 which is being managed by WDC will provide access to new possibilities, including SharePoint online, MS Forms and PowerApps. Use of such applications will be considered as they become available and may be used to deliver current or future projects.

Funding has been set aside for a new Flexi/Time Recording System. Consideration is being given to the appropriate platform and the requirements of the organisation, which continue to evolve with agile working patterns.

Networks and Communications

The current network infrastructure is detailed at appendices [A](#) and [B](#).

Options are being considered to add an additional internet connection to the Dumbarton Road office, which would allow continued operation should issues arise with WDCs network or data centre.

Capacity issues surrounding the configuration and setup of WDC's remote access solution are being investigated ahead of a full migration to Microsoft 365, which will see increased load placed upon these resources.

The Boards telephony services are nearing the end of their life, having been installed sometime in the 1990's. The underlying technology used to deliver the calls to our telephone systems is being phased out nationally, and a new system must be procured. Work has been ongoing with WDC to deliver this project, although WDC are facing contractual issues over the use of the SWAN network. The previously mentioned additional connectivity for Dumbarton Road would alleviate this to an extent for office based users, however as all remote workers access systems via WDCs network, issues would remain for this part of the setup. Investigations are progressing with a view to seeking a solution prior to the switch off of ISDN technology in 2025, and to better support agile working while maintaining a high level of service for our stakeholders.

7. Internet and e-mail Policy

Both the internet and e-mail have become business critical tools for staff throughout the VJB. They are used for communication, data sharing, data transfer, information gathering, research, procurement and other interactive services.

The Valuation Joint Board is therefore committed to providing round the clock services for appropriate staff to use. E-mail is provided to the VJB by WDC ICT. Personal use of the internet and email is discouraged.

Valuation Joint Board staff are required to comply with West Dunbartonshire Council's Internet and e-mail Security Policy for Employees and Other Agents. All members of staff have signed an ICT Acceptable Use Policy.

A copy of the Policy and Agreement can be found at <https://intranet.west-dunbarton.gov.uk/people-technology/it-online/information-security-policy-framework/>

8. DABVJB Website

The Board's website is a sub-site within the SAA Assessors Portal www.saa.gov.uk/dab-vjb, although this may require to be reconsidered following the SAA review of its hosting and support package.

As well as storing and publishing general information, the website also contains downloadable forms or links for all three functions allowing, for example the public to register for a postal vote or lodge an appeal against either a Council Tax band or Valuation Roll entry.

The website also contains papers and minutes of VJB Meetings, VJB Policies and Privacy Notices.

9. DABVJB Staff Intranet

The staff intranet is in the process of being replaced by a managed drive structure. Within the lifetime of this strategy, the Intranet in its current form will cease to exist.

10. Assessors Portal

The SAA Portal (www.saa.gov.uk) is the public face of the Scottish Assessors Association. The Portal has three parts: the public area, government users' area and the Assessors' secure area.

The public area contains searchable Valuation Rolls (with recent histories for each entry) and Council Tax Lists showing all dwellings and their current bands. Also included, in addition to many forms and general information, are the detailed valuations carried out by Assessors staff for most shops, offices and industrial type subjects. Work is currently ongoing to expand the number and range of valuations that are available to be viewed. The first phase of this expansion of subjects went live during 2021 with the addition of Self Catering Valuations within DABVJB. In delivering the 2023 Revaluation, it is planned to include the detailed valuations for the majority of public buildings, car parks and shootings.

Another recent addition was the introduction of a map based search/display for Valuation Roll entries, allowing users to readily identify properties, and also to easily find properties that are described the same as theirs.

Ahead of analysis commencing for the 2023 Revaluation, the online Rental Submission form was subject to a large re-write. This made the form much more user friendly, in terms of both layout and associated explanatory text. The user is now taken through a tailored journey, depending on the answers they provide.

New legislation ahead of the 2023 Revaluation requires the Assessor to provide (with Revaluation Notices), a list of comparable subjects, the information from which has been used to derive the rate for the subject. This will be required for the majority of subjects which are valued based on the rental

evidence of other properties. Work has been completed at the portal to allow Assessors to upload this information. The mechanics of displaying it, and linking to it from Valuation Notices will be clarified in coming months.

The portal is also the main vehicle for people appealing Valuation Roll entries. Legislation is planned to reform the appeals process, and work has been scoped through the Portal Committees and Working Groups to make suitable changes to the Portal in time for proposals to be lodged against 2023 Revaluation entries.

The Assessors' portal is also the vehicle through which the Joint Board provides interactive services to the public in support of its valuation functions. The facilities which currently exist include submission of:-

- Council Tax proposals
- Non-Domestic Valuation Appeals (Individually)
- Non-Domestic Valuation Appeals (Automated/Bulk)
- Non Domestic Rental Assessors Information Notices
- Return of Information Forms, including Shooting Rights
- Interactive Mapping tool for Non-Domestic Properties

The 'government users' area is made available to central and local government partners who use these primarily to access data and report on a number of property related matters.

The Assessors' secure area holds many documents such as minutes of meetings, appeal courts decisions, bulk rental information, and a web mapping facility for Valuation Roll and Council Tax List entries.

The Valuation Joint Board remains firmly committed to the portal and view this as a key tool to enable delivery of the recommendations of the Barclay report and the Non Domestic Rates (Scotland) Act 2020. We will retain input to the Portal Management Committee, Project Team and Working Groups as appropriate. Financial resource will also be committed to the support, maintenance and development of the portal for the foreseeable future. The Portal is fully funded by Assessors, with the costs being split between all 14 Assessors throughout Scotland, although new funding is likely to be sought for a rebuild of the portal at some point in the future.

11. Home Working

During 2020, homeworking capability was rapidly expanded to allow Joint Board staff to work from home. This was achieved using a mixture of PCs and Laptops and allowed our statutory duties to be fulfilled during COVID-19 restrictions while keeping our workforce safe.

Remote access to all VJB systems is achieved by approved security protocols, including Two Factor Authentication. The remote access system is monitored and controlled by WDC IT.

This functionality has helped facilitate an Agile Working Policy which will allow a blended approach to home/office working going forward.

Following the most recent annual refresh of client devices, the Joint Board now have sufficient Laptop computers for all staff. Consideration is now being given to the format of suitable, DSE compliant

workstations at both the office and home location for those who may take up Agile Working patterns in the future.

12. Laptop and Mobile Device Security

DABVJB have a Mobile Device Security Policy which details the steps to keep data secure when using these devices. All laptops have had drive encryption software installed.

All laptops are deployed with an approved build, secured by group policy. These are defined and managed by WDC IT.

With the exception of a single process for providing an Electoral Registration Disaster Recovery solution for two of our constituent authorities, the use of encrypted memory sticks does not form part of our mainstream processes but is considered in critical circumstances.

Mobile phones and Tablets which are data bearing will be secured using WDCs Mobile Device Management, allowing remote locking and remote wiping of devices where necessary. Suitable policies will be deployed to the devices requiring pin code/password to be used to access the device, and to enable the auto lock feature.

The above control measures allow safe access to the Joint Boards information. Access from non-secured devices, or personal owned devices is therefore not permitted.

13. Competencies

The Valuation Joint Board will remain committed to ensuring that staff have the correct competencies to make best use of the IT systems which are in use. To that end, the Board will ensure that:-

- Recruitment criteria will normally require competence and/or experience in general software applications such as word processing and spreadsheets,
- Members of the IT team require to be trained to degree level, or equivalent,
- Induction and ongoing training in all systems will be provided as required,
- Application specific training will be provided for systems administrators and users,
- Project Management training will be provided as appropriate,
- Specific IT-related training needs will be identified through the annual review of personal development plans.

Training in all IT matters is the responsibility of the Depute Assessor who arranges some to be delivered “in house” and the rest to be provided by external bodies, but mostly via WDC including utilising their i-learn facility.

14. Systems Integration

The various IT systems used to carry out the Joint Board's three main functions are disparate due to piecemeal development over the years.

In 2020 the DABVJB IT Team developed and rolled out a local application called SHEP which now brings the various in house programming developments under the one location. Staff now launch SHEP and have access to systems such as the Valuation System, Rental Analysis and Analysis Summary, Court Decisions, KPIs, NDR Appeal Statistics, House Sales, Personal Development, Complaints, Survey Logging, Document Hub, I-Learn, Assessor Information Notices (AINs) and the Assessors System. This application is being continually developed.

As indicated at 4. above, the three main functions utilise software as follows:

- Valuation Roll – The maintenance of the Roll itself is on Progress, a text based system inherited from Strathclyde Regional Council. Valuations which are carried out in preparation for making entries in the Valuation Roll, a number of which are subsequently displayed on the SAA Portal, are mostly held in the Valuation System within SHEP. This has been developed to work alongside the Progress system, and utilises the same backend database, with a front end developed using the .NET Framework. Some valuations of a more complex nature still remain on Microsoft Excel sheets. There is currently a project to increase the number of valuations held in a structured data format and available to view at the SAA Portal.
- Council Tax – Utilises Progress as the input mechanism to the Assessors databases for storing property related detail, compiling the Valuation List, and managing proposal/appeal workload.
- Electoral Registration – All processes are run on Eros, a specifically designed application from Idox

Council Tax – little development has taken place on this system in recent years. The maintenance of survey and valuation records is ongoing to facilitate a future Revaluation or changes in the banding structure. Future developments to the appeals system may be able to incorporate Council Tax proposals and appeals if time permits. A module for easier viewing of Council Tax records is being considered for future development works. The Document Hub within the SHEP application is used for storing files relating to Council Tax entries.

The Document Hub was created to link previously disparate data sets and has allowed physical data such as images to be searched/added or manipulated at the directory level, linking to table data using a property key such as the UPRN or the Assessor's reference number or the finance number. Furthermore, users are able to work with this data without having to rely on a character based display, which has been very restrictive.

Online help is integrated for particular areas, providing tool tips when the user hovers over particular areas.

Electoral Registration - This area has undergone significant change in recent years including the introduction of Individual Electoral Registration (IER) and Canvass Reform. Further changes are expected following the UK Government passing the Elections Act 2022. Idox have largely redesigned the application in recent years, and we are currently beta testing their 'Elections' application. It is expected that this will be deployed to the live environment later this year, which will see the end of the use of 'Classic Eros' which has existed for a number of years.

We will continue to work with our Electoral Management System supplier, Idox, to ensure that the system provided is adequate for our needs and in line with Elections Act and other legislative requirements including any changes as a result of IER process rationalisation or changes to the electoral franchise. User Group input will also provide the drivers for system improvement.

15 Disaster Recovery / Business Continuity

The Covid pandemic saw the biggest test of the organisations Business Continuity measures in the Joint Board's history. A review of the response has been carried out, and actions are in the process of being implemented based on our learning.

The pandemic required a number of processes which were formerly paper based to be carried out digitally. This process will continue, and procedures and instructions are scheduled to be reviewed to ensure that they are up to date and suitably robust and auditable for the new processes. This is of great benefit to our Business Continuity plans, allowing works to be carried out easily from alternative locations.

The procurement of laptop computers and mobile telephones for staff has greatly increased the resilience of the organisation.

The security of data storage and system functionality is exceedingly important for all of the Functions.

All relevant paperwork, necessary to recreate any Non-Domestic or Council Tax value, is either created digitally where possible, or scanned and stored electronically using an in-house scanning software solution. This scanning is carried out on a regular basis by staff in each office.

Staff are advised not to store information on their home drives (C:) on laptops as these are not backed up in any way. Any data lost would be irrecoverable.

The Valuation Joint Board's Business Continuity Plan's objectives are:

- to develop a workable, coordinated and effective response to the loss of critical functions,
- to develop internal arrangements and contingency measures for dealing with the loss of critical functions,
- to provide recognised and agreed procedures for obtaining assistance from other agencies as and when considered necessary,
- to continue to provide essential services to our stakeholders during times of difficulty/crisis, and
- to learn from a review of any incidents arising to continually improve resilience.

The UNIX Server, (Assessors3), and the main Clydebanks Servers are backed up by WDC. The server located in Campbeltown hosts near real time replications of our production servers (with the exception of Assessors3), thus acting as a DR Server for the organisation. The two former Windows Server 2012 domain controller/servers (vjbctdc & vjbcdbc) are backed up locally at Kilbrannan House and 235 Dumbarton Road to tapes which are removed daily from the buildings. These servers are in the process of being decommissioned.

Works to increase the resilience of the IT infrastructure are ongoing, with regular meetings with WDC IT resulting in continual improvements to the setup. Planned replacement of the Assessors3 server is aiming for another virtual server to be deployed, which can then be replicated to our DR location, allowing much quicker recovery of our systems and data in the event of issues with the main server. The above server backup procedures will ensure that the Business Continuity Plan objectives are met, and continue to be fit for purpose.

Additional connectivity for the office at Dumbarton Road is being considered to provide resilience in the event of failure of WDC network/data centres. This would allow work to continue from both our locations, although remote working would not be possible.

The Eros software is additionally secured through an Escrow agreement which offers protection in the event of Idox entering into liquidation or no longer being in the position to offer support. Under the Escrow agreement Idox has provided a trusted third party, SES Software Escrow Solutions, with the full source data required for reinstallation if necessary.

17. Documentation

IT Documentation is currently stored on our main file server which is located within WDCs' data centre. This can be accessed via the shared user area which is accessible to all staff. The documentation is split into logically named categories for each area the IT Team cover. DAB-VJB is committed to the following:

- Continuing to store IT documentation in a well maintained filing/folder structure accessible to the relevant staff,
- Developing new documentation as necessary in line with systems development,
- Developing new documentation as necessary in line with systems support,
- Amending existing systems support and development documentation as required in line with any changes that occur (hardware changes, Network changes, system changes etc), and
- Improving existing documentation.

All IT Documentation is currently written and edited by DAB-VJB's Systems Officer, and Systems Programmer. Documentation is reviewed within the IT team, before being published.

18. Security

All users are required to adhere to the [Information Security Policy Framework](#), and must agree to the Acceptable Use Policy prior to being setup with any IT accounts.

Access to IT systems is by secure, individual user accounts, by password sign in supplemented by Multi Factor Authentication (MFA) where possible. Account and password sharing is strictly prohibited.

- All laptops are encrypted to allow the start up software to run following successful input of a password,
- Access to the local area networks is protected by user name and password,
- Remote access to networks is protected by 2-factor authentication software,
- The use of user profiles allows access to certain directories, folders or files to be restricted to approved staff,
- Access to the Progress application is protected by username and password,
- Access to the Eros application is protected by user name and password and controlled by variable user profiles,
- Shared data access is restricted by access control, with further work being undertaken to define access based on job roles and/or functional groups as required,
- All staff are provided with IT and Data Security training,
- Access to the organisations 365 environment is via secure sign on with MFA enforced. 365 accounts are synchronised with our on premise Active Directory,
- Access to the secure area of the SAA Portal is via secure user account, with MFA enforced.

Regular checks are carried out, and reported to management, to ensure that all users with access are authorised. The addition of new users requires authorisation by appropriate managers, as does the changing of passwords by administrators. Creation of users now forms part of the 'new start' process. Procedures for dealing with leavers are being formulated to ensure all relevant accounts are closed/deleted.

Appendix A – Network Topology

REDACTED

Appendix B – Idox Eros Infrastructure

REDACTED

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Assessor & Electoral Registration Officer

Valuation Joint Board – 24 June 2022

Subject: Codes of Conduct for Members and Officers

1.0 Purpose of Report

- 1.1 To advise new members of the Board on the approach to Codes of Conduct for Members.
- 1.2 To seek Members approval of a revised Code of Conduct for Employees.

2.0 Background

- 2.1 The Valuation Joint Board expects members to comply with the Codes of Conduct of their own authorities.
- 2.2 The Valuation Joint Board operates a Code of Conduct for Employees that sets out the standards of conduct that are expected of employees of the Joint Board.
- 2.3 It is good practice to regularly update such Codes to reflect changes in circumstances.

3.0 Progress

- 3.1 The Valuation Joint Board's Management Team has revised the current Code of Conduct for Employees to reflect the recent adoption of a new Public Interest Disclosure Policy and for miscellaneous other matters. The revised version is provided at Appendix 1 for Members' consideration.
- 3.2 The revised Code has been provided to the relevant staff union for their consideration and they have confirmed their acceptance of the Code.

4.0 Recommendation

Members are asked to:-

- (a) Note that they should comply with the Codes of Conduct of their own authorities.
 - (b) Approve the revised Code of Conduct for Employees.
-

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Appendix 1: Code of Conduct for Employees



*Dunbartonshire and Argyll & Bute
Valuation Joint Board*

CODE OF CONDUCT FOR EMPLOYEES

(Reviewed March 2022)

Title	Code of Conduct for Employees
Version	5.1d March 2022
Unison Consultation :	May/June 2022
Joint Board Approval:	Sought 24 June 2022
Supersedes Version	5.0 January 2022
Driver for change	Updated to reflect new Public Interest Disclosure Policy and miscellaneous updates.
Legislative Context	Equalities Act, Data Protection, FOISA,

- 1. Introduction**
- 2. “The Seven Principles of Public Life”**
- 3. Personal Conduct**
 - 3.1 Fraud & Corruption
- 4. Dress Code**
- 5. Relationships**
 - 5.1 Elected Members
 - 5.2 The Public and Service Users
 - 5.3 Conduct Towards Colleagues
 - 5.4 Voluntary Bodies or Organisations
 - 5.5 Partner Organisations
- 6. Confidentiality**
 - 6.1 General Duty
 - 6.2 Joint Board Proceedings
 - 6.3 Private Information Relating to Employees
- 7. Political Neutrality**
- 8. Conflict of Interest**
 - 8.1 Private Interests
 - 8.2 Procurement and Contracts
 - 8.3 Membership of Private Clubs/Organisations or Work with Voluntary Groups
 - 8.4 Paid Employment Outside the Joint Board
 - 8.5 Community Emergency Service
 - 8.6 The Giving of Lectures, Broadcasts etc.
- 9. Use of Valuation Joint Board Equipment or Resources**
- 10. Disclosure of Information**
 - 10.1 Local Government (Access to Information) Act 1985
 - 10.2 Data Protection Act 2018
 - 10.3 Freedom of Information (Scotland) Act 2002
 - 10.4 Contact with the Media
 - 10.5 Reporting Improper Behaviour
- 11. Rights as a Citizen**
 - 11.1 Expression of Personal Views
 - 11.2 Access to your Councillor
- 12. Register of Gifts, Hospitality and Services**
- 13. Operation of Policies**
 - 13.1 Recruitment
 - 13.2 Operation of Personnel Policies
- 14. Equal Opportunities**

Code Statement

1. Introduction

This Code of Conduct has been developed by the Valuation Joint Board (VJB) following the adoption by COSLA of the National Code of Conduct for Local Government Employees.

The public has high expectations of the standards of conduct for local government employees. VJB Members comply with the Codes of Conduct of their own authorities and so it is right that there should also be a Code for employees. This Code sets out the standards of conduct that are expected of you as an employee of the public, your colleagues and by the members of the VJB.

The Code does not affect your rights and your responsibilities under the law. Its purpose is to provide clear and helpful advice to you. Because of the nature of your work, some parts of the Code may apply to some of your colleagues more than to you, but all employees must comply with the Code. While a breach of this Code may give rise to disciplinary action, it is designed to provide you with guidance on the standards of conduct appropriate for a public service employee. Should you have any difficulties in meeting the standards of the Code, you should approach your manager, a member of West Dunbartonshire Council's HR & OD Service or a Trade Union representative for advice and assistance.

The Code also incorporates "The Seven Principles of Public Life" identified by the Nolan Committee on Standards in Public Life. These are listed below, as slightly altered by COSLA to place them in local government context.

2. "The Seven Principles of Public Life" as Applied to Valuation Joint Board

- 2.1 Selflessness:** You should not take decisions which would result in any financial or other benefit to yourself, your family or friends. Workplace decisions should be based solely on the VJB's best interests.
- 2.2 Integrity:** You should not place yourself under any financial or other obligation to people or organisations that might try to inappropriately influence you in your work with the VJB.
- 2.3 Objectivity:** In carrying out all VJB business, including, but not limited to, making appointments, awarding contracts, or recommending individuals for awards or benefits you must make your choices solely on merit.
- 2.4 Accountability:** You are accountable for your actions to the VJB and ultimately to the public.
- 2.5 Openness:** You should be as open and transparent as possible in all the decisions and actions that you take. You should give reasons for your decisions and should not restrict information unless this is clearly required by VJB Policy or by the law.
- 2.6 Honesty:** You have a duty to declare any private interests which might affect your work with the VJB.

2.7 Leadership: If you are a manager, you should promote and support these principles by leadership and example.

3. Personal Conduct

Employees should be aware that the way they behave during working hours reflects on the image of the VJB. This can also be the case for certain types of behaviours out with working hours, including the use of social media. The Joint Board recognises employees' rights to personal use of social media, however, employees should be aware that posting of certain information or comments, even in their own time and using their own equipment, may be in breach of the Joint Board's Social Media Guidance.

There is an expectation that employees will not attend work under the influence of alcohol or illegal drugs, as these may affect their ability to undertake their duties safely and effectively and may damage the public image of the VJB. Any employee who does attend work under the influence of alcohol or illegal drugs should understand that he/she may be subject to disciplinary action under the VJB's disciplinary proceedings. Any employee who has an addiction problem may seek help and support through the support services which are provided by West Dunbartonshire Council (WDC).

It is a condition of your employment that if you are arrested, charged, convicted of a criminal offence, bound over or cautioned, pending appointment to, or whilst employed by the Joint Board, that you report details of the matter to your line manager, or a more senior manager, who may decide to investigate the matter taking account of the VJB's Code of Conduct. Where information on un-notified criminal charges comes to the Joint Board's attention this will be discussed with you and appropriate action taken. Employees with posts which are exempted from the provisions of the Rehabilitation of Offenders Act must advise their line manager in the event they are charged with a criminal offence.

Employees working in occupations with professional standards and who are required to register and maintain a membership with a professional organisation, must abide by relevant professional standards and should note that the VJB is required to inform the Regulating Body of any misconduct.

All employees have a responsibility for the health and safety of themselves and others and must inform the Joint Board of any underlying health condition that may impact on their ability to undertake their role safely. In addition to information provided through pre-employment health checks, employees must advise their line manager of any change to disclosed conditions or when medical investigations are underway, that may impact on their ability to undertake their role safely. Where an employee's health impacts on their ability to continue to carry out their role safely, the VJB will support the employee through appropriate policies.

Employees, like all other residents, have a duty to make any payments due to the appropriate Council in good time. Where an individual is experiencing difficulties in making payment, advice is available from various sources such as Citizens Advice Bureau, Independent Resource Centre and WDC advice services for benefit, debt and money advice.

You should be aware that regular checks may be made by the VJB's constituent councils to ensure that employees are not in arrears with payments such as Council Tax, rent etc.

Regardless of personal beliefs and opinions, all employees are expected to display positive attitudes to all service users and colleagues in terms of Equalities. All employees are expected to treat everyone in a fair and non-discriminatory manner and failure to comply with the VJB's Equality Scheme will be treated as a serious matter.

3.1 Fraud and Corruption

As detailed in the VJB's Counter Fraud and Corruption Strategy, the VJB has a zero tolerance approach to fraudulent or corrupt activity regardless of the perpetrator. All suspected instances of fraud will be investigated, involving HR as required

As an employee of the VJB, in addition to any potential criminal proceedings, a disciplinary process may be initiated depending on the circumstances of each individual case. Theft, fraud and corruption are serious offences and are considered gross misconduct and accordingly could result in summary dismissal from the organisation.

4. Dress Code

The VJB requires employees to adopt reasonable dress standards which are related to the type of work being undertaken. Identity cards should be displayed on any occasion when an employee comes into contact with a member of the public.

If you are in doubt, or require advice in connection with personal appearance or dress standards, your line manager can provide further advice regarding the appropriate standards for your area of work.

The VJB recognises the diversity of cultural traditions and will take account of this in its expectations of dress standards.

Where protective and safety clothing is provided, this must be worn and maintained in an appropriate manner. If this is lost or damaged, you must report this to your line manager.

5. Relationships

5.1 Elected Members

Both Elected Members and employees are servants of the public and are indispensable to each other. Employees are responsible to the VJB and their role is to support and give advice to Elected Members and to carry out work under the direction and control of the Assessor & ERO.

Mutual respect between VJB Members and employees is essential to good local government. Close personal familiarity between individual VJB Members and employees can damage working relations and may be perceived wrongly or be embarrassing to others.

5.2 The Public and Service Users

Employees who have contact with members of the public as electors, ratepayers, council tax payers and their agents should always behave in a courteous and helpful manner. Each member of the public should be treated fairly, equitably, consistently and in accordance with the principles of the Equality Scheme.

The VJB monitors Customer Satisfaction and operates a Complaints Procedure to deal with dissatisfied service users in a consistent and fair manner.

5.3 Conduct Towards Colleagues

Services are best delivered by employees who work together in the best interests of stakeholders. Employees should also respect each other, and others beliefs and opinions, behaving in an appropriate manner and in accordance with the provisions of the VJB's Policies on Equality and Dignity at Work.

The VJB has a clear policy (Dignity at Work) that identifies discrimination, harassment and victimisation as serious misconduct, and will not tolerate it in any form. The Policy is available on the VJB's website.

5.4 Voluntary Bodies or Organisations

If you are a volunteer with any organisation, you should ensure that there is no conflict of interest regarding your job. If, through your work on behalf of the VJB, you are asked for assistance from a voluntary or charitable organisation you should seek advice from your line manager.

5.5 Partner Organisations

The VJB is committed to working in partnership with other organisations. This will involve building close working relations with employees of other organisations, and sustaining good working relations will be vital.

6. Confidentiality

6.1 General Duty

Every employee, whether permanent or temporary, is required to respect the confidentiality of various types of information which come into his/her possession in the course of his/her work, and this is the case both in and out of the office, including working from home. Information may relate to service users, other employees and other VJB matters such as tendering and contracts. Releasing confidential information is a very serious matter, and employees should check with their line manager if it is appropriate, before giving information to a third party.

The provisions of the Data Protection legislation apply in respect of any information held which relates to individuals. There is a general duty that information shall be obtained and processed fairly and lawfully and held for one or more specified and lawful purpose. Data Subjects have the right to request the information that is held about them. There are specific restrictions on the use and disclosure of personal information and guidance should be sought from the Assessor or Depute Assessor.

Some of the information held by the VJB may be subject to disclosure under the terms of the Freedom of Information legislation, whereas other types of information should still be withheld on the basis of confidentiality or other exemption. The VJB policy in relation to Freedom of Information should provide any guidance needed.

6.2 Valuation Joint Board Proceedings

The VJB is publicly accountable and as such its proceedings are subject to public scrutiny. As an employee, however, you should not communicate information regarding any proceedings of a VJB meeting or the contents of any document relating to the VJB, unless required under the provisions of the Local Government (Access to Information) Act 1985 or expressly authorised to do so.

6.3 Private Information Relating to Employees

Information concerning an employee's private affairs will not be supplied to any person outwith the service of the VJB unless the employee's consent has been obtained first. This will not apply where there is a statutory duty to provide information, or if required by a Court order or warrant or as required by Audit Scotland as part of ongoing work on the National Fraud Initiative.

7. Political Neutrality

Employees should carry out their duties and serve the VJB and all its Members, regardless of their political outlook, in a politically neutral way.

If an employee is asked by an elected member to provide assistance with a matter which is clearly party political, or which does not have a clear link with the work of the VJB, he/she should politely explain that the matter has to be referred to their manager. The request should then be brought to the attention of the Assessor or Depute.

If political groups seek advice or information from employees, the following procedure should be adopted:

- The office bearers of the political group should be referred to the Assessor or Depute to outline the type of advice they are seeking.
- If attendance at a meeting is requested, the Assessor will decide if it is appropriate and which employee(s) should attend.
- Once the employee has given advice to the group, they must leave the meeting before any decision is made.
- Strict confidentiality must be observed by the employee.

8. Conflict of Interest

The VJB will maintain a Register of Interests which will be used to record any instances where staff members are involved in surveys and valuations of property owned by themselves, close relatives or friends. Involvement in surveys and valuations where potential conflicts of interest relating to club memberships, alternative employment etc might arise should also be registered. Staff should always bear in mind that the potential for the perception of a conflict of interests occurring should be sufficient for a declaration and an entry in the register to be made. Failure to do so may result in disciplinary action against the member of staff involved.

Whilst the above refers specifically to the Assessor's valuation processes, a similar obligation applies to all of the VJB's functions when the involvement amounts to anything more than general processing of electoral register changes.

Where any conflict of interest has been declared, mitigating action, which might include additional supervision or referring the caseload to an alternative member of staff, must be taken by the relevant line manager in each case and be described in the Register of Interests.

The Register will be held in a shared, secured, network drive.

8.1 Private Interests

VJB employees must not allow any private interest to influence their decisions at work and must not use their position to further their own interests or the interests of others. Any such interest in the work of the Valuation Joint Board, on the part of the employee, close family members or members of an employee's household, must be declared and entered in the Register of Interests. If an employee is in any doubt about the relevance of private interests, he/she should clarify the position with his/her line manager.

8.2 Procurement and Contracts

Employees involved in the procurement process, must follow the VJB's Standing Orders relating to Contracts, its Procurement Policy and its "Ordering, Certification and Payments of Goods & Services Authorised Procedures". Any non-compliance may result in disciplinary action being taken under the Joint Board's Disciplinary Procedures.

Employees must be fair and impartial in their dealings with contractors, sub-contractors and suppliers. Employees must notify the Assessor if it comes to their knowledge that a contract, in which they have a personal or financial interest, whether direct or indirect, has been or is about to be, entered into by the Joint Board. Employees must not disclose confidential information on contractors to any individual or organisation unless authorised to do so.

Any employee who has both a "client" and "contractor" responsibility in any tendering process must observe a requirement for accountability and equity in undertaking these two roles. Where appropriate, the VJB will require employees working in particularly sensitive areas to enter into restrictive covenants.

In any event, any potential conflict should be entered into the Register of Interests.

8.3 Membership of Private Clubs/Organisations or Work with Voluntary Groups

Any membership of a private club/organisation or work with a voluntary group which results in a conflict, or potential conflict, of interest in relation to any aspect of employment with the VJB must be declared to the line manager and entered into the Register of Interests.

8.4 Paid Employment Outside the Joint Board

The VJB will have no objections to employees undertaking paid employment outside the VJB, unless there is a clear conflict of interest or it is likely to have an adverse

effect on the work of the VJB. To help protect the integrity of services the VJB seeks co-operation from employees through being advised of any paid external employment which could cause any conflict of interest or impair performance in the work of the VJB. Where an employee is unsure as to whether there could be an impact, advice should be sought from his/her line manager.

Employees are not permitted to use the equipment or resources of the VJB in any outside paid employment.

8.5 The Giving of Lectures, Broadcasts etc.

The VJB will normally allow employees to accept invitations to give lectures appropriate to their professional/occupational standing, however, an employee should first obtain approval from the Assessor.

Any article written for an external publication, or the content of any radio or television broadcast or public speaking engagement made on a personal basis must not claim to express a VJB view, except when this is expressly authorised by, or on behalf of, the Assessor & ERO and/or the VJB.

Any fees received for lectures, broadcasts etc. given within normal working hours, excluding out of pocket expenses, will be paid to the VJB, otherwise time taken to present the lecture, broadcast etc. must be set against the employee's annual leave entitlement. Fees may be retained for any lectures, broadcasts etc. given outwith normal working hours.

9. Use of Valuation Joint Board Equipment, Resources or Data

Employees wishing to use VJB equipment, for example to work at home as part of their personal development or for study purposes, must obtain permission from their line manager.

Employees must take all reasonable care to ensure the security and condition of the VJB's equipment and data in their care, whether in the office, working from home, or working at other locations (survey/canvass etc.).

10. Disclosure of Information

10.1 Local Government (Access to Information) Act 1985

The VJB's policy on disclosure of information is based on the Local Government (Access to Information) Act 1985 which details the rights of members of the public to attend VJB meetings and to inspect documents and papers.

These principles apply unless the information is deemed to be "confidential" or "exempt" in terms of the Act. VJB employees are required by the Act to comply with its provisions. Refusal to do so is a criminal offence. "Confidential" information is generally information supplied to the VJB by a Government resource which forbids its disclosure, or where disclosure is prohibited by a court order. There are 15 categories of "exempt" information including information about past and present employees, office holders, recipients of services or relating to the adoption, fostering or education of any particular child.

As well as having the same rights as members of the public in this regard, elected members have the right of access to information on a “need to know” basis.

Employees should seek advice from the Assessor if there is any doubt as to what may constitute “confidential” or “exempted” information, or a “need to know” basis.

In addition to these rights, the public are also entitled to inspect the Valuation Roll, Council Tax List and Register of Electors. Separate procedures exist for the viewing, and, where allowed, the provision of these documents.

10.2 Data Protection Act 2018

The right of access to personal information held by the VJB, whether relating to employees, service users, or other individuals, is covered by the Data Protection Act. The Act places strict requirements on the Joint Board with regard to the security of personal data held, whether this is paper based or in electronic format. This means that an employee asked by an individual to provide access to personal information held by the VJB about them, must seek advice from the Depute Assessor and follow an agreed procedure.

Generally any request must be made in writing, and proof of identity will be required before the access is provided.

10.3 Freedom of Information (Scotland) Act 2002 (FOISA)

The FOISA provides a general right of access to information held by the VJB. The Board’s FOI Procedure is available on its website. Employees who receive a request should refer it to the Depute Assessor.

10.4 Contact with the Media

Employees must not deal directly with the press or media in matters relating to the VJB unless required to do so as part of their duties, or where expressly authorised to do so. This provision does not apply to employees who are acting in their capacity as an accredited Trade Union official and are communicating the views of their trade union.

Contact with the media regarding “sensitive” or “confidential” issues should be made through the Assessor.

Examples of these circumstances may include:-

- Disclosing information relating to a Service User.
- Disclosing ‘confidential’ information received during the course of employment
- Disclosing commercially sensitive information.
- Unauthorised disclosure of personal information relating to an employee of the Valuation Joint Board.
- Disclosing information relating to a Health and Safety incident.

Any contact with the media made on a personal basis must not claim to express a VJB view, except when this is expressly authorised by, or on behalf of, the Assessor & ERO and/or the VJB.

If an employee is in doubt he/she should contact his/her line manager, who in turn should refer the matter to the Assessor or Depute.

Any employee wishing to disclose information in the public interest should use the “whistleblowing” procedure described in 10.5.

10.5 Reporting Improper Behaviour (“Whistleblowing”)

If an employee becomes aware of any wrongdoing, malpractice or improper behaviour within the VJB, he/she can raise the matter as directed in the VJB’s “Public Interest Disclosure Policy”. Under the Public Interest Disclosure Act 1998 and the Enterprise and Regulatory Reform Act 2013, employees are protected from dismissal or any other detriment because they have disclosed information, as long as the information disclosed falls into a specified category and is made in a specific manner. Employees will not be protected, however, if the disclosure is made in bad faith or for personal gain.

Employees are encouraged to disclose information through the appropriate internal channels first, rather than going directly to an outside person.

Employees should refer to the VJB’s “Public Interest Disclosure Policy” and the Joint Board’s Health and Safety Policy for full details of how to report incidents of malpractice or wrongdoing. A brief outline of the procedure is shown below.

An employee can report a matter on a confidential basis, if it is within any of the following 6 categories.

- A criminal offence (such as fraud or corruption)
- A failure to comply with a legal obligation including statutory codes of practice
- A miscarriage of justice
- A danger to the health and safety of an individual
- Damage to the environment
- A deliberate attempt to cover up any of the above

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

Route 1 - Disclosure made to line manager

Route 2 - Disclosure made to line manager’s manager or other appropriate senior manager

Route 3 - Disclosure made to WDC’s Internal Audit

Route 4 - Disclosure made to External Regulating Body

When a concern has been raised, an assessment will be made of the action to be taken. This may involve an internal query or a more formal investigation.

If appropriate, the manager or Internal Audit will conduct an investigation into the concerns and produce a report detailing their findings to be passed to the Assessor & ERO. Where a disciplinary offence has been identified the complaint will then be dealt with under the relevant disciplinary policy

When requested, the VJB will provide relevant feedback to the employee who raised the concern. Concerns raised will be treated in strict confidence and, when requested, an individual's identify will normally be kept confidential.

Any employee making a confidential report will be protected against being subjected to any detriment such as dismissal, harassment, victimisation or any other form of punitive sanction as a result of making the disclosure in good faith. Following any investigation into a confidential report, a review will take place to ensure the employee has not suffered from victimisation, harassment or other detriment. Support will be available at all times from WDC's HR & OD Service.

Employees who make a disclosure outwith the jurisdiction of the VJB, for example to the press, may not automatically be protected by the above Acts. Before taking such a step, employees, in their own interest, are advised to seek advice from their trade union or a legal adviser. The VJB still welcomes employees using the whistleblowing procedures in good faith.

11. Rights as a Citizen

11.1 Expression of Personal Views

It is recognised that as a citizen, an employee is entitled to express views about the VJB or its constituent councils. However, this does not include making use of any information gained through working for the VJB.

In their work capacity, employees should not criticise the Valuation Joint Board or its constituent councils either through the media, at a public meeting or in any written communication with members of the public.

11.2 Access to your Councillor

As a citizen, an employee can raise with his/her Councillor any complaint which he/she has about the services of the relevant Council. However, if the complaint concerns any aspect of the employee's work with the VJB, this should be pursued through the Grievance Procedures.

12. Register of Gifts, Hospitality and Services

Generally, no employee should accept gifts, goods, gratuities etc., from any customer or service user other than a token item. Any such offers, whether accepted or not, should be entered in the Register.

No employee should accept personal gifts, hospitality or services from anyone, which would, or might appear to, place that individual under any obligation.

Any cash, monetary gifts or vouchers of any type should not be accepted.

It is a matter for the individual to decide if it is appropriate to accept a personal gift, hospitality or services. If there is any doubt, an employee should clarify the situation with the Assessor or Depute Assessor.

Personal gifts, hospitality or services which are offered or accepted, should be registered.

It is a matter for the recipient to determine the value. If an employee requires assistance, this should be raised with his/her line manager.

A good rule of thumb is: “if in doubt, do not accept the gift or service”.

Frequent personal gifts, hospitality or services should not be accepted from the same source.

As a guide, the provision of occasional lunches by a professional agent may be acceptable, as long as the employee is not placed under any obligation, but these should be registered.

Generally, the type of free handout available at conferences or seminars, such as mugs, key rings, pens etc. do not need to be registered.

The Register will be held on a shared, secure, network drive.

13. Operation of Policies

13.1 Recruitment

All appointments to the VJB will be made on the basis of merit and in line with the Joint Board’s Recruitment Policy.

13.2 Operation of Personnel Policies

Employees involved in the operation of the VJB’s personnel policies, for example, Wellbeing Support, Scheme of Special Leave, Recruitment, Disciplinary or Grievance Procedures, must do so fairly and equitably, declaring any interest or relationship to their line manager, whereupon a decision will be made as to whether they can continue to be involved in the process.

14. Equal Opportunities

The VJB complies with specific public sector equality duties. The Joint Board aims to prevent unlawful discrimination, harassment and victimisation and other conduct prohibited by the Equalities Act. This will be achieved through:

- Removing or minimising disadvantages suffered by people due to their protected characteristics.
- Taking steps to meet the needs of people from protected groups where these are different from the needs of other people.
- Encouraging people from protected groups to participate in public life or in other activities where their participation is disproportionately low.

Employees should expect fair and reasonable treatment at work in line with the provisions of the VJB Equality Scheme and other relevant policies.

The VJB operates a system which continually reviews current policies and practices, examines service standards, monitors data and reports regular progress to the public.

The VJB views discrimination, harassment or victimisation at work as a serious matter. Any employee who feels that he/she has been the victim of unfair treatment

should make reference to the Dignity at Work Policy or Grievance Procedures. Alternatively an employee may wish to raise the matter with his/her line manager, trade union representative or contact WDC's HR & OD service.