DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD – LOCAL CODE OF CORPORATE GOVERNANCE SELF ASSESSMENT

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Date	October 2022 – v1.0	**Year**	2022/23

PRINCIPLE 1	Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law

Valuation Joint Boards are accountable not only for how much they spend, but also for how they use the resources under their stewardship. This includes accountability for outputs, both positive and negative, and for the outcomes they have achieved. In addition, they have an overarching responsibility to serve the public interest in adhering to the requirements of legislation and government policies. It is essential that, as a whole, they can demonstrate the appropriateness of all their actions and have mechanisms in place to encourage and enforce adherence to ethical values and to respect the rule of law.

	Sub-Principle		Behaviours and actions that demonstrate good governance in practice.	Evidence of systems, processes, documentation and other evidence demonstrating compliance	Evaluation Level	Areas Requiring Improvement
1	**Behaving with integrity Behaving with integrity (contd)**	1.1	Ensuring members and officers behave with integrity and lead a culture where acting in the public interest is visibly and consistently demonstrated thereby protecting the reputation of the organisation	• Code of Conduct for Officers with individual sign-off (revised/reviewed in 2022) • Code of Conduct complies with COSLA Code of Conduct for Local Government Employees • Code of Conduct incorporates the 'Nolan' 'Seven Principles of Public Life' • Members Induction provided by constituent authorities • Induction procedures for new members of staff revised in 2019 include sign-up to Code of Conduct • Performance Appraisals for Chief Officials • Performance and Behaviours included in Staff Performance and Development process • Professional membership and ethics apply to Surveyors • Members abide by the Codes of Conduct of their own Councils which	9	Ensure Induction training/briefing is

1	Behaving with integrity Behaving with integrity (contd)	1.1		extend to membership of all external bodies. • Board agreement that a briefing session should bepostponed from Sept 2022 meeting until March 2023 meeting.		provided to Members, as required inMarch 2023
		1.2	Ensuring members take the lead in establishing specific standard operating principles or values for the organisation and its staff and that they are communicated and understood. These should build on the Seven Principles of Public Life (the Nolan Principles)	• See Code of Conduct – Founded on Nolan Principles, approved by Members applied to officials (included in induction process) and available to public on DABVJB web site (www.saa.gov.uk/dab-vjb/). • Members abide by the Codes of Conduct of their own Councils which extend to all membership of external bodies.	8	
		1.3	Leading by example and using these standard operating principles or values as a framework for decision making and other actions	• Declarations of Interest made at Board meetings • Register of Conflicts of Interest for staff • Compliance with Standing Orders (revised 2021) • Staff Survey results • 'Commitments' that accompany Vision and Mission provide a framework for decisions and policies beyond our statutory duties	8	
		1.4	Demonstrating, communicating and embedding the standard operating principles or values through appropriate policies and processes which are reviewed on a regular basis to ensure that they are operating effectively	• Code of Conduct reviewed annually and updated in 2022 • Counter-Fraud and Corruption Policy and Business Irregularities Procedures reviewed and approved in 2021 • Register of Interests for staff in place • Register of Gifts and Hospitality for staff in place • Public Interest Disclosure (Whistleblowing) Policy available on VJB web site. • Complaints Policy in place and register of complaints records instances of corporate learning. • Several examples of processes and	9	. Created web links to constituent Councils' Registers of Interests for Board Members
	Behaving with integrity	1.4				

1	**Behaving with integrity (contd)**			procedures being amended as a result of complaints have been recorded • Code of Conduct cross-references to Conflicts of Interest Guidance • Declarations of Interest is a standing item on Board Meeting agendas • Core Training • Behaviours and standards are included in the Performance & Development Review		
2	**Demonstrating strong commitment to ethical values**	2.1	Seeking to establish, monitor and maintain the organisation's ethical standards and performance	• RICS membership checked annually for relevant staff • Disciplinary Procedures in place for failure to adhere to relevant standards • RICS Ethics CPD requirement • RICS APC training • Board approval of Code of Conduct as above • Public Interest Disclosure (Whistleblowing) Policy • Customer Satisfaction survey • Our Aims • Equality and Diversity training part of core training • Recruitment process embeds appropriate check and references • Behaviours and standards are included in the Performance & Development Review	7	
		2.2	Underpinning personal behaviour with ethical values and ensuring they permeate all aspects of the organisation's culture and operation	• Code of Conduct sets standards of expected behaviour/ personal conduct • Induction training • Public Interest Disclosure Policy • Updated Counter Fraud and Corruption Policy and Business Irregularities Procedures	7	
	Demonstrating strong	2.3 2.3	Developing and maintaining robust policies and procedures which place emphasis on agreed ethical values	• Performance, Training and Development Reviews take account of personal behaviours. • Procurement Policy aims to ensure integrity and accountability and some tenders may include ethical criteria	8	

	commitment to ethical values			• Supporting Policies include Alcohol in the Workplace Policy and similar • Public Interest Disclosure (Whistleblowing) Policy • Counter-Fraud and Corruption Policy and Business Irregularities Procedures • Public Sector Equality duty • Behaviours and standards are included in the Performance & Development Review		
		2.4	Ensuring that external providers of services on behalf of the organisation are required to act with integrity and in compliance with high ethical standards expected by the organisation	• Contract terms • Procurement criteria • Constituent Councils own Codes of Conduct etc provide standards of behaviours and ethics. • SAA Constitution • Data Sharing/Processor Agreements	7	
3	**Respecting the Rule of Law**	3.1	Ensuring members and staff demonstrate a strong commitment to the rule of the law as well as adhering to relevant laws and regulations	• Training provided in statutory requirements of all functions • RICS membership standards • Code of Conduct for staff • Members abide by the Codes Of Conduct of their own Councils • Internal Guidance reflects statutory and professional regulation • Health & Safety Policy, • Driving at Work Policy (updated 2019) • Data Protection Policy and Training • Updated Disciplinary Procedures which provide remedies for breaches of law/professional practice. • Prevention of Fraud and Corruption Policy • Role of audit in investigating cases of potential wrongdoing. • Referral of alleged electoral fraud to Police and witness statement provided.	8	
		3.2	Creating the conditions to ensure that the statutory officers, other key post holders and members are able to fulfil their	• Job Descriptions and Person Specifications • Treasurer compliance with CIPFA's	9	

3	**Respecting the Rule of Law contd**	3.2	responsibilities in accordance with legislative and regulatory requirements	Statement on the role of the Chief Financial Officer in WDC annual accounts • Joint Board support for officials • Budgetary provision to comply with statutory duties • Internal and External Audit scrutiny • Standing Orders, Financial Regulations and Assessors Delegated powers (revised 2020) all reflect and reiterate legislative requirements • RICS ethics and CPD requirements • Performance and Training reviews identifying training and development needs		Review Scheme of Delegated Powers
		3.3	Striving to optimise the use of the full powers available for the benefit of citizens, communities and other stakeholders	• Full Commitment to Best Value regime, including continuous improvement • Powers regularly referred to in correspondence to encourage electoral participation • Powers referred to in all information requests for NDR. • Additional information gathering powers sought and obtained from legislators • Civil Penalty regime implemented • Referral of alleged electoral fraud to Police and witness statement provided.	7	Ensure Civil Penalties are applied as appropriate
		3.4	Dealing with breaches of legal and regulatory provisions effectively	• Internal Audit leads on alleged breaches (See Counter Fraud and Corruption Strategy and Business Irregularities) • Various Policies include remedies which would involve a referral to law enforcement agencies and/or significant deterrent options • Obligation on RICS members to refer any breach of professional ethics to the RICS • Public Interest Disclosure (Whistleblowing Policy) allows	10	

3	**Respecting the Rule of Law contd**				breaches to be reported and acted upon • Data Breach procedure published on website • Appointment of DPO • Updated Disciplinary Procedures which provide remedies for breaches of law/professional practice • Referral of alleged electoral fraud to Police and witness statement provided.		
			3.5	Ensuring corruption and misuse of power are dealt with effectively	• Counter Fraud and Corruption Strategy (updated 2021) provides for disciplinary action and/or criminal proceedings. • Referrals to Internal Audit through Business Irregularities Procedures. • Obligation on RICS members to refer any breach of professional ethics to the RICS • Public Interest Disclosure (Whistleblowing) measures in place. • Established Disciplinary Procedures • Staff Survey – option for anonymity • Annual Statement of Assurance • Misuse of powers is identified as a risk by external auditors and included in annual audits • Referral of alleged electoral fraud to Police and witness statement provided.	10	

PRINCIPLE 2		Ensuring openness and comprehensive stakeholder engagement			
Valuation Boards are run for the public good, organisations therefore should ensure openness in their activities. Clear, trusted channels of communication and consultation should be used to engage effectively with all groups of stakeholders, such as individual citizens and service users, as well as institutional stakeholders.					
	Sub-Principle		**Behaviours and actions that demonstrate good governance in practice.**	**Evidence of systems, processes, documentation and other evidence demonstrating compliance**	**Evaluation Level**	**Areas Requiring Improvement**
1	**Openness**	1.1	Ensuring an open culture through demonstrating, documenting and communicating the organisation's commitment to openness	• Annual Report • FoI Policy, Publication Scheme and Guide to Information • Information available on VJB web site • Information, including searches of Valuation Roll and Council Tax List, access to SAA Practice Notes, and expanded provision of Summary Values available via SAA web portal (www.saa.gov.uk) • Electoral Registers open to public inspection. • Published Vision, Mission and Commitments • Public Performance Reports • Communication Strategy (revised 2021) • Reporting Framework • SAA Annual Report	10	Implement Portal Rental Property Lists for draft and final R2023 values
		1.2	Making decisions that are open about actions, plans, resource use, forecasts, outputs and outcomes. The presumption is for openness. If that is not the case, a justification for the reasoning for keeping a decision confidential should be provided	• All Board Reports, Minutes, decisions etc published on-line • Budget estimates, including indicative estimates for three years are published in the above Board Minutes • All Management Team Meeting (MTM) decisions are minuted. • KPI targets and outcomes published • 3-year Service Plan published • FoI Policy and Publication Scheme	10	

1	**Openness contd**	1.3	Providing clear reasoning and evidence for decisions in both public records and explanations to stakeholders and being explicit about the criteria, rationale and considerations used. In due course, ensuring that the impact and consequences of those decisions are clear	• See above re Board Reports and MTM Minutes • Practice Notes and Summary Values available at SAA web portal • Legal advice, including Counsels Opinion, used to assist in decision making. • Procurement Policy • Procurement selection criteria provided at outset of tender processes • Options provided in Board Reports • Equalities and Data Protection Impact Assessments completed for major decisions • Reporting Framework and Service Plan provide schedules for reporting • SAA Consultation framework	9	Further expansion of the number of Valuations that are available at SAA Web at Reval 2023 Ensure proper recording of all steps in procurement of print & mail services. Include reasons for decisions in Proposal Disposal Notices from 1 January 2023
		1.4	Using formal and informal consultation and engagement to determine the most appropriate and effective interventions/ courses of action	• Communication Strategy • Customers Satisfaction Survey with feedback used to learn corporately • Complaints Procedure with corporate learning recorded in database. • Engagement with constituent councils on a number of matters. • In depth engagement with SAA on wide variety of matters • Engagement with Scottish Government, Ratepayers Forum, Rating Surveyors Forum, Electoral Commission, ratepayer representative bodies and many others through SAA • SAA Consultation Framework • Participation Strategy for Electoral functions • Staff membership of Association of Electoral Administrators.	9	

				• Annual Staff surveys • Trade Union discussions		
2	**Engaging comprehensively with institutional stakeholders**	2.1	Effectively engaging with institutional stakeholders to ensure that the purpose, objectives and intended outcomes for each stakeholder relationship are clear so that outcomes are achieved successfully and sustainably	• Communications Strategy • See 1.4 above re stakeholder engagement • Objectives and Outcomes are largely driven by statutory requirement. • Data Sharing and Data Processing Agreements identify objectives.	9	
		2.2	Developing formal and informal partnerships to allow for resources to be used more efficiently and outcomes achieved more effectively	• Valuation Joint Board Order • Service Level Agreement with WDC for support services • Other services provided by WDC and ABC • Partnership with/membership of SAA • SAA Valuation and other Practice Notes and Guidance Notes • Standard Valuation Notices • Communications Strategy • Stakeholder Lists maintained as part of Vision and Mission • Service Plan identifies consultation processes and key partnerships • Advice from, and engagement with, SAA, EC, EMB AEA and DLUHC in Electoral Registration service • Co-operation with Returning Officers	9	Review Service Level Agreement with WDC Apply new format Valuation Notices for Draft and Revaluation rolls.
		2.3	Ensuring that partnerships are based on: ○ trust ○ a shared commitment to change ○ a culture that promotes and accepts challenge among partners and that the added value of partnership working is explicit	• Service Level Agreement with WDC • Constitution of SAA • Data Sharing Agreements • SAA response to Barclay Review, including shared Action Plan • SAA Issues Log • Participation with DLUHC, AEA and EC for Elections Act and Electoral Integrity programme implementation • SAA Revaluation/NDR Reform Project Plan	10	Implement new processes required by Elections Act.
3	**Engaging**	3.1	Establishing a clear policy on the type of	• Communications Strategy	9	

stakeholders effectively, including individual citizens and service users			issues that the organisation will meaningfully consult with or involve individual citizens, service users and other stakeholders to ensure that service (or other) provision is contributing towards the achievement of intended outcomes	• Service Plan sets out approach to Stakeholder Consultation and identifies Key Partnerships • Participation Strategy • Customer Feedback process • Customer Complaints Handling procedures • SAA Consultation framework • SLA with WDC		
		3.2	Ensuring that communication methods are effective and that members and officers are clear about their roles with regard to community engagement	• Communications Strategy • Reviews of Customer Satisfaction procedures • Adoption of Ombudsman's Model Complaints Procedures • Annual review of Electoral Participation Strategy • Advice and support from WDC Communications team	9	
		3.3	Encouraging, collecting and evaluating the views and experiences of communities, citizens, service users and organisations of different backgrounds including reference to future needs	• See above re Communications Strategy and various approaches to consultation • Feedback used to review processes and procedures. • Customer feedback including Complaints • Feedback from annual canvass used to review Electronic Response Service and form design	8	Statutory nature of VJB functions reduces the options for community etc involvement in establishing outcomes.
		3.4	Implementing effective feedback mechanisms in order to demonstrate how their views have been taken into account	• Service Plan commits to corporate learning from consultation processes • Complaints process records examples of corporate learning • Improved procedure for corporate learning from Customer Feedback effected in 2019 • Responses provided to specific complaints or customer consultation inputs • Outcome reports for Staff Survey shared with staff	8	
		3.5	Balancing feedback from more active	• These competing pressures are	6	

Engaging stakeholders effectively, including individual citizens and service users		stakeholder groups with other stakeholder groups to ensure inclusivity	constantly balanced but no evidence of approach • Need for a balancing mechanism fully reviewed during 2019 resulting in improved procedure for corporate learning from Customer Feedback implemented		
	3.6	Taking account of the interests of future generations of tax payers and service users	• Liaison with education authorities re potential electors • Investment in web page and electronic service delivery • Environmentally friendly policies and procedures • Archive arrangements with WDC for Board minutes	5	Of limited application to VJBs

In addition to the overarching requirements for acting in the public interest in principles 1 and 2, achieving good governance in Valuation Boards also requires effective arrangements for:

PRINCIPLE 3	Defining outcomes in terms of sustainable economic, social, and environmental benefits

The long-term nature and impact of many of Valuation Joint Board's responsibilities mean that it should define and plan outcomes and that these should be sustainable. Decisions should further the Joint Board's purpose, contribute to intended benefits and outcomes, and remain within the limits of authority and resources. Input from all groups of stakeholders, including citizens, service users, and institutional stakeholders, is vital to the success of this process and in balancing competing demands when determining priorities for the finite resources available.

Sub-Principle		Behaviours and actions that demonstrate good governance in practice.		Evidence of systems, processes, documentation and other evidence demonstrating compliance	Evaluation Level	Areas Requiring Improvement
1	**Defining Outcomes**	1.1	Having a clear vision which is an agreed formal statement of the organisation's purpose and intended outcomes containing appropriate performance indicators, which provides the basis for the organisation's overall strategy, planning and other decisions	• Statutory duties define much of the VJB's service provision and required outcomes • Vision, Mission and Commitment Statements (Reviewed annually) • 3-year Service Plan lays out desired outcomes, plans and performance measures • Service Plan Annual Calendar provides timings and details on an annual basis. • KPI targets set annually – now including agreed Electoral KPIs • Staff Survey responses	9	Collate and compare Electoral KPIs and implement targets

				• Substantial compliance with EC Performance Standards		
		1.2	Specifying the intended impact on, or changes for, stakeholders including citizens and service users. It could be immediately or over the course of a year or longer	• See above re Service Plan and Annual Calendar but prompt does not reflect the functions of the VJB • Data Protection Impact Assessments • Equality Impact Assessments	6	Statutory nature of VJB functions reduces the options for the VJB to consider the impact on stakeholders
		1.3	Delivering defined outcomes on a sustainable basis within the resources that will be available	• Performance Trends are reported to Joint Board and published in Annual Report • Budgetary Control reports produced and interrogated monthly. • Service requirements considered during budget setting process • MTM considers various stats and progress reports at each meeting	9	
1	**Defining Outcomes contd**	1.4	Identifying and managing risks to the achievement of outcomes	• Risk Management procedures, Annual review of risk (Policy Review 2020) • Strategic risks reported to, and actions agreed by, Joint Board • Range of operational risk assessments in place • Regular reporting on performance including monthly statistics and inclusion as standing item on MTM agendas. • Conclusion of 2019/20 Internal Audit Review that Risk Management systems examined work effectively • Various Covid related risk registers and assessments.	9	
		1.5	Managing service users' expectations effectively with regard to determining priorities and making the best use of the resources available	• Service Plan identifies key objectives. • KPI targets and performance published • Service standards in place • Statement of NDR Appeal engagement procedures	7	
2	**Sustainable economic, social and environmental benefits**	2.1	Considering and balancing the combined economic, social and environmental impact of policies, plans and decisions	• Data Protection and Equalities Impact Assessments carried out as part of policy formation/decision	7	Prompt less relevant for VJBs than Councils.

				when taking decisions about service provision	making • Effect on environment considered as part of policy formation/decision making including Procurement • Replacement of paper by e-mail in a number of processes • Participation strategy targets communities who are less engaged • Annual door-to-door canvass targets hard to reach groups.		
2	**Sustainable economic, social and environmental benefits** contd	2.2 2.2	Taking a longer-term view with regard to decision making, taking account of risk and acting transparently where there are potential conflicts between the organisation's intended outcomes and short-term factors such as the political cycle or financial constraints	• Discussion with constituent council officials regarding financial constraints on service provision • Long-term (10-year) Financial Strategy • 5 year Revaluation cycle (3 years in future) • Convenor/Assessor discussions consider needs and requirements • Surveyor and Technician training Programmes • Planning has commenced for forthcoming NDR Reforms • Planning took place in advance of canvass reforms • Longer term planning is inherent in many decisions	8	Plan for Implementation of Elections Act and Integrity programme Planning for reform will require detail to be added when the NDR Reform secondary legislation becomes clearer Plan for new appeals process and transfer of VAC duties to Scottish Tribunals Service
		2.3	Determining the wider public interest associated with balancing conflicting interests between achieving the various economic, social and environmental benefits, through consultation where possible, in order to ensure appropriate trade-offs	• The wider public interest lies at the very heart of the Assessor & EROs tax raising and democratic functions with, for instance, the interests of individual taxpayers being balanced against those of all other taxpayers. • Proposals and Appeals processes • See above re consultation to assess the ongoing needs of public and other stakeholders	8	.
		2.4	Ensuring fair access to services	• Valuation Rolls, Council Tax Lists and Electoral Registers are all publicly available • Review and/or proposals/appeals systems exist within each function.	9	

			- Public access to independent Valuation Appeal Committee (to be replaced by Local Taxation Chamber of SCTS), Lands Tribunal, Lands Valuation Appeal Courts and Court of Session. - On-line proposals/appeals forms and guidance - Public access to formal hearings and then to Sheriff for Registration appeals - Annual electoral canvass takes the service to the stakeholders using multiple channels. - Advice and support to Returning Officers on election day to ensure all eligible electors have access to vote - Equalities policy and procedures - Website design - Access to translation service		

PRINCIPLE 4		Determining the interventions necessary to optimise the achievement of the intended outcomes			
Valuation Joint Boards achieve their intended outcomes by providing a mixture of legal, regulatory, and practical interventions. Determining the right mix of these courses of action is a critically important strategic choice that Valuation Boards have to make to ensure intended outcomes are achieved. They need robust decision-making mechanisms to ensure that their defined outcomes can be achieved in a way that provides the best trade-off between the various types of resource inputs while still enabling effective and efficient operations. Decisions made need to be reviewed continually to ensure that achievement of outcomes is optimised.					
	Sub-Principle		Behaviours and actions that demonstrate good governance in practice.	Evidence of systems, processes, documentation and other evidence demonstrating compliance	Evaluation Level	Areas Requiring Improvement
1	Determining interventions	1.1	Ensuring decision makers receive objective and rigorous analysis of a variety of options indicating how intended outcomes would be achieved and including the risks associated with those options. Therefore ensuring best value is achieved however services are provided	• Discussion between Assessor & Board Convenor/Vice Convenor to agree information which should be reported to the Joint Board • Good Governance Action Plan options presented to Board annually • Operational Risk Registers in place covering various scenarios. • MT members receive regular performance reports covering all areas of function. • Performance and update reports to Joint Board. • Assessor & ERO's Annual Report shortened at request of Board. • Financial options presented to/considered by Finance Working Group. • Options on SPE Planning presented to board in September 2020	8	Continue to provide option appraisals with costs and benefits to Board to inform decision making, where appropriate
		1.2	Considering feedback from citizens and/or service users when making decisions about service improvements or where services are no longer required in order to prioritise competing demands within limited resources available including people, skills, land and assets and bearing in mind future impacts	• 10-yr Finance Strategy and detailed approach to budget preparations consider the resource requirements of delivering the statutory functions. • Core service/duties are clearly defined by statute – stakeholder feedback has only marginal financial effect on these core functions. • Regular reviews of staffing levels and 'complement' • Substantial reserves and Prudential	7	

1	**Determining interventions Contd**	1.2		Reserve Policy • See various customer consultation approaches above – improved reporting and learning procedures implemented • Feedback from Scottish Business Ratepayers Group, Scottish Ratepayers Forum and Scottish Rating Surveyors Forum • Consultation with Scottish Government through SAA. • MT regularly reviews Customer Complaints for learning outcomes. • Feedback from annual canvass used to review approach to canvass, Electronic Response Service and form design • Grant and direct funding applied to meet new duties and obligations		
2	**Planning interventions contd**	2.1	Establishing and implementing robust planning and control cycles that cover strategic and operational plans, priorities and targets	• Many functions have statutory timetables • 3-yr Service Plan • Annual Service Calendar with progress against this being a standing item on MTM. • Rolling Electoral Registration timetable/project plan • Detailed Canvass Timetable/project plan • Running Roll and Council Tax update timetables including reconciliations • VAC hearing dates agreed well in advance • Project Plans for major projects such as Revaluation, Implementation of Individual Electoral Registration, Canvass Reform, Reval 2023 and NDR Reform • Various ICT project timetables, Task Register and WDC helpdesk.	8/9	

2	**Planning interventions contd**					
		2.2	Engaging with internal and external stakeholders in determining how services and other courses of action should be planned and delivered	• <u>Services are largely of a prescribed, statutory nature</u> but Customer Satisfaction Survey, Complaints Procedure and comments received are all used to change procedures and processes and aid improvement actions • Communications Strategy • Comparison with other Assessor & ERO offices through SAA and its various Committees • Electoral Commission Guidance, Bulletins etc • EMB advice and formal Directions • DLUHC and Electoral Integrity Programme advice and direction • RICS Practice Notes and related determine professional standards • SAA Practice Notes determine how valuations should proceed. • SAA Guidance notes • Engagement with Scottish Government via SAA • SAA Issues Log • SAA NDR Reform Project Plan Engagement with SBRG, SRF and SRSF through SAA • Process for issue of civil penalties relies on partnership with WDC	8	
		2.3	Considering and monitoring risks facing each partner when working collaboratively including shared risks	• Shared Financial Risks considered with Councils in budgeting process. • Shared approach with WDC to audit and governance • Collaborative approach with WDC to Business Continuity including ICT provision • SAA Issues Log • SAA Revaluation/NDR Reform Project Risk Register • Input into ROs' election risk registers	6	

2	**Planning interventions contd**				•	
		2.4	Ensuring arrangements are flexible and agile so that the mechanisms for delivering outputs can be adapted to changing circumstances	• Size of organisation and flexible approach to management facilitate prompt and appropriate changes to processes and procedures to adapt to changing circumstances are common. Examples of significant changes include:- • Introduction of IER, canvass reforms and franchise changes • Re-introduction of Shooting Rights to Valuation Roll • Review of staffing levels and structures in light of financial constraints • Currently planning for NDR Reform • Process Management Training • Reaction to Covid lock-down and homeworking including process redesign • Reaction to Covid outbreak has required extreme flexibility • Flexible plans implemented for 2021 SPE	8	Retain a flexible approach to planning for 2023 NDR Revaluation and transfer of VACs to STS
		2.5	Establishing appropriate key performance indicators (KPIs) as part of the planning process in order to identify how the performance of services and projects is to be measured	• Nationally agreed KPIs for valuation and electoral functions • EC Performance Standards as updated • Reporting Framework • Various internal performance measures used to assist decision making • These are integral to service planning and resource allocation • Chief Officer performance review process. • Objectives stated in annual canvass plan • Key tasks for each employee to be drawn from Performance Framework during Performance and Development reviews	9	
	Planning interventions					

2	contd	2.6	Ensuring capacity exists to generate the information required to review service quality regularly	• Reporting Framework covers all functions with several reports being considered monthly for service review • Monthly Budget reports contain corrective actions where appropriate • Liaison with EMS supplier to ensure relevant reports are available. • Staff have training and or skills to develop reporting capability	9	Consider reporting requirements from new proposals/appeals systems and update Reporting Framework accordingly.
		2.7	Preparing budgets in accordance with organisational objectives, strategies and the medium-term financial plan	• Long-term Financial Strategy contains scenarios • All budget estimates are prepared to take account of service function. • Notes of budget planning meetings • Costings/Projections exist for various elements of service • Review of budget levels for IER, NDR Reform and Revaluation • Detailed Budget breakdown available annually – with changes noted for future application • Budget estimates include one detailed year plus two indicative budgets. • 3 year Budget Plans consider future service requirements • Estimates of resource requirements and associated costs for NDR reform reviewed annually • Canvass Reform looks likely to be delivered within budget • Grant funding available for various service changes	9	Further develop scenario planning in budget process. Add detail to plans for NDR Reform in light of secondary legislation
		2.8	Informing medium and long-term resource planning by drawing up realistic estimates of revenue and capital expenditure aimed at developing a sustainable funding strategy	• Revenue and Capital Budget estimates include one detailed year plus two indicative budgets. • Long-term Financial Strategy contains scenarios • Estimates of resource requirements and associated costs for NDR and canvass reform • Larger capital outlays planned over a	8	Consider and plan for the cliff-edge effect of 'Barclay' funding ceasing in 24/25

				- period of years. - Criteria established for maintenance of prudential reserve - Funding Working Group to meet as required - Workforce Plan based on future requirements		
3	**Optimising achievement of intended outcomes**	3.1	Ensuring the medium term financial strategy integrates and balances service priorities, affordability and other resource constraints	- Service provision is at the very heart of budget planning process. - Service functions are largely statutory and must be funded. - Long Term Finance Strategy containing different scenarios - Estimates of costs of implementing Barclay review recommendations reviewed annually - Funding Working Group established to address budget gap. - Estimated costs of NDR Reform provided to SG for external funding into the medium term	7	Continue to consider savings and funding options in future budgets.
		3.2	Ensuring the budgeting process is all-inclusive, taking into account the full cost of operations over the medium and longer term	- See above - Planning for, and costing of, canvass reform took place - Planning for, and costing of, NDR Reform revised annually and in line with changing commencement dates - See Detailed Budget makeup document. - Trainee posts funded for future technical staff requirements	7	Consider and plan for the cliff-edge effect of 'Barclay' funding ceasing in 24/25.
		3.3	Ensuring the medium-term financial strategy sets the context for ongoing decisions on significant delivery issues or responses to changes in the external environment that may arise during the budgetary period in order for outcomes to be achieved while optimising resource usage	- Current 3-year budget planning process takes account of known changes to statutory functions and service changes. - Estimates of costs of implementing Barclay recommendations/ NDR and canvass Reform reviewed annually	7	
		3.4	Ensuring the achievement of 'social value' through service planning and	Community benefits sought through procurement processes	6	

		commissioning	• The Board exists to provide funding for local services and to support the democratic process.		

PRINCIPLE 5		Developing the entity's capacity, including the capability of its leadership and the individuals within it			
Valuation Joint Boards needs appropriate structures and leadership, as well as people with the right skills, appropriate qualifications and mind-set, to operate efficiently and effectively and achieve their intended outcomes within the specified periods. A Valuation Board's organisation must ensure that it has both the capacity to fulfil its own mandate and to make certain that there are policies in place to guarantee that its management has the operational capacity for the organisation as a whole. Because both individuals and the environment in which an authority operates will change over time, there will be a continuous need to develop its capacity as well as the skills and experience of the leadership of individual staff members. Leadership in Valuation Joint Boards entities is strengthened by the participation of people with many different types of backgrounds, reflecting the structure and diversity of communities.					
Sub-Principle		Behaviours and actions that demonstrate good governance in practice.	Evidence of systems, processes, documentation and other evidence demonstrating compliance	Evaluation Level	Areas Requiring Improvement
1	Developing the entity's capacity	1.1 Reviewing operations, performance and use of assets on a regular basis to ensure their continuing effectiveness	• Services are constantly reviewed to ensure their ongoing appropriateness and effectiveness • Annual Review of staffing/Workforce Plan included in Service Plan • Regular Performance reporting at an organisational and team level • Annual fixtures and fittings inventories • ICT Inventories and established plan for replacements • Reviewed use of ICT assets and procurement of peripherals to accommodate home working • Performance reviews included in annual Performance and Development Reviews	8	
		1.2 Improving resource use through appropriate application of techniques such as benchmarking and other options in order to determine how the authority's resources are allocated so that outcomes are achieved effectively and efficiently	• Benchmarking with and comparison of Key Performance outcomes against other Assessor & ERO offices • Comparison of absences etc with local authorities • Comparison of IT systems used in Assessor community • Outcomes of pilots shared amongst the Assessor & ERO community • Electoral Commission research/ reports used to review processes	9	

1	Developing the entity's capacity contd	1.2		• SAA Reform proposals and reports • SAA Governance Committee		
		1.3	Recognising the benefits of partnerships and collaborative working where added value can be achieved	• Joint Board is a Joint Service of three valuation authorities and three Councils (ERO) • Support Services shared with WDC • Operations of SAA provide significant number of collaborative benefits including shared specialisms and expertise and bringing consistency of service across Scotland. • SAA web portal is an exemplar of shared service provision • SAA Issues Log and Barclay Action Plan • Partnership with Government Digital Service to provide on-line Electoral Registration application service • Shared public engagement activities with Electoral Commission and colleague EROs. • Collaborative approach to training through RICS, IRRV and Association of Electoral Administrators • Delivery of elections through advice and direction of EMB and partnership working with ROs	10	
		1.4	Developing and maintaining an effective workforce plan to enhance the strategic allocation of resources	• Reviews of Management Structure and Staffing levels • Staff Complement Model updated as per the above • SWOT and PESTLE analysis completed part of Workforce Planning process • Workforce Plan approved and reviewed annually. Resource requirements of NDR and Canvass Reform have been considered	8	Review Workforce Plan on an ongoing basis – to include review of current shortage of staff/recruits, NDR Reform and Revaluation timetables

2	Developing the capability of the entity's leadership and other individuals	2.1	Developing protocols to ensure that elected and appointed leaders negotiate with each other regarding their respective roles early on in the relationship and that a shared understanding of roles and objectives is maintained	• Valuation Joint Board Order sets out the duties of the Board • Statute sets out the power and duties of the Assessor & ERO. • Clear roles for Convenor and Vice Convenor in Standing Orders • Convention exists for appointment of Convenor and Vice-Convenor. • Written definitions of roles of Clerk and Treasurer to the Board. • Scheme of Delegated Powers (Reviewed 2020) • Financial Regulations reviewed 2022 • Standing Orders reviewed 2021 • Chief Officer Job Descriptions – reviewed 2021 and 2022 • Chief Officer Performance and Development Review process • Discussions between Assessor and Convenor on Board meeting content.	9	Review Scheme of Delegated Powers
		2.2	Publishing a statement that specifies the types of decisions that are delegated and those reserved for the collective decision making of the governing body	• See above re Standing Orders, Financial Regulations, Scheme of Delegation etc. Service Plan allows for a 3-yearly (or as required) review of Scheme of Delegation (Reviewed 2020) • Service Plan allows for a 3-yearly (or as required) review of Standing Orders and Financial Regulations. Standing Orders revised in 2021 and Financial Regulations in 2022 • Several policies define the various responsibilities and decision making hierarchies.	7	
		2.3	Ensuring the leader and the chief executive have clearly defined and distinctive leadership roles within a structure, whereby the chief executive leads the authority in implementing strategy and managing the delivery of services and other outputs set by members and each provides a check and	• The relationship between the Assessor & ERO and the Board is different from local authorities. Assessor & ERO is personally charged with the statutory duties. • Joint Board and Councils (through the Joint Board) are required to resource the activities of the	7	

			a balance for each other's authority	• Assessor & ERO and take an active part in the administration of the Assessor & EROs functions. • See above re Scheme of Delegation		
2	**Developing the capability of the entity's leadership and other individuals contd**	2.4	Developing the capabilities of members and senior management to achieve effective shared leadership and to enable the organisation to respond successfully to changing legal and policy demands as well as economic, political and environmental changes and risks by:	• "Introduction for Members – Duties of Assessor" provided to members following election to Joint Board. • Induction presentation to new Members 30 September 2022 • Officer presentations to Board at /following meetings • Barclay Review report provided to Members. • Senior Officer Performance & Development Review Process • Senior Officer Continued Professional Development requirements of professional body.	8	Ensure robust approach to recruitment of Assessor & ERO Ensure that induction and training (where required) are provided for new Assessor & ERO
		2.4 a)	ensuring members and staff have access to appropriate induction tailored to their role and that ongoing training and development matching individual and organisational requirements is available and encouraged	• See above re information and presentations provided to Members. • Induction presentation to new Members 30 September 2022 • Staff Induction process/pack reviewed 2019 and thereafter on a rolling basis • Staff Performance, Training and Development Review process. • Formal training and education of Trainee Valuers and Trainee Technicians • CPD requirements of Surveying staff • AEA membership/qualifications for clerical/admin staff. • Staff complete Core Training requirements annually • Training Log maintained • Attendance at DLUHC and EC events for electoral changes	8	
		2.4 b)	ensuring members and officers have the appropriate skills, knowledge, resources and support to fulfil their roles and	• Proportionate information is provided to Joint Board members	8	

2	**Developing the capability of the entity's leadership and other individuals contd**			responsibilities and ensuring that they are able to update their knowledge on a continuing basis	• Training provided to Members by constituent authorities • See above re staff Performance and Development process and Core Training requirements • CPD requirements of professional staff • Training budget provision	
		2.4 c) 2.4 c)	ensuring personal, organisational and system-wide development through shared learning, including lessons learnt from both internal and external governance weaknesses	• See above re general training provision • Cascading of learning from external training events and meetings • Use of internal and external audit reports for corporate learning and service improvement • Collated Audit Action Plan reviewed for actions/progress regularly at MT meetings • Succession planning is integral to staff reviews • Governance self-assessment used for improvement purposes.	9	
		2.5	Ensuring that there are structures in place to encourage public participation	• Customer Satisfaction Process • Complaints Handling Procedure • 'Contact us' button on web site • SAA web portal feedback facility • Electoral Participation Strategy • Various stakeholder engagement mechanisms through SAA • Communications Plan • Annual electoral canvass is a mass participation process and ITRs are a pro-active form of engagement. • Assessor Information Notices and other forms of enquiry encourage participation in the NDR process. • Joint Board meetings publicised and, subject to statutory exclusions, held in, or electronically available to, public	9	
		2.6	Taking steps to consider the leadership's	• Chief Officer Performance and	9	

			own effectiveness and ensuring leaders are open to constructive feedback from peer review and inspections	Development Procedures • Continued delivery of statutory requirements • Internal and External Performance measures in place • Operational changes made from comments and feedback • Staff Consultation process • Internal and external audit processes		
		2.7	Holding staff to account through regular performance reviews which take account of training or development needs	• Chief Officer Performance and Development Procedures • Staff Performance and Development Process approved • Various performance measurement processes in place	9	
2	**Developing the capability of the entity's leadership and other individuals contd**	2.8	Ensuring arrangements are in place to maintain the health and wellbeing of the workforce and support individuals in maintaining their own physical and mental wellbeing	• Health & Safety Policy, including relevant Risk Assessments • Occupational Health and other support schemes in place • Wellbeing Charter in place • Staff tracking devices and protective clothing for field workers • Driving at Work Policy • H&S Committeecovers each location • Stress in the Workplace Policy with regular Stress Surveys • Various health and wellbeing related services, advice and confidential support provided through partnership with WDC • Alcohol & Substance mis-use Policy • Cancer Support Policy • Carers Leave Scheme • Special Leave policy including provision for preventative appointments • Supporting Wellbeing Policy and process has well established interventions and referrals processes. • Covid-19 and related health advice provided to staff at regular intervals	10	

			• Home working effected to protect staff and stakeholders • Covid –safe workplaces implemented • Covid –safe survey and inspection procedures in place • Door-to-door canvass procedures amended to minimise risk • Agile Working Policy developed and approved		Aim to fully implement Agile Working Policy

PRINCIPLE 6		Managing risks and performance through robust internal control and strong public financial management			
Valuation Joint Boards need to ensure that the organisations and governance structures that it oversees have implemented, and can sustain, an effective performance management system that facilitates effective and efficient delivery of planned services. Risk management and internal control are important and integral parts of a performance management system and crucial to the achievement of outcomes. Risk should be considered and addressed as part of all decision making activities. A strong system of financial management is essential for the implementation of policies and the achievement of intended outcomes, as it will enforce financial discipline, strategic allocation of resources, efficient service delivery, and accountability. It is also essential that a culture and structure for scrutiny is in place as a key part of accountable decision making, policy making and review. A positive working culture that accepts, promotes and encourages constructive challenge is critical to successful scrutiny and successful delivery. Importantly, this culture does not happen automatically, it requires repeated public commitment from those in authority.					
Sub-Principle		**Behaviours and actions that demonstrate good governance in practice.**		**Evidence of systems, processes, documentation and other evidence demonstrating compliance**	**Evaluation Level**	**Areas Requiring Improvement**
1	**Managing Risk**	1.1	Recognising that risk management is an integral part of all activities and must be considered in all aspects of decision making	• Board approved Risk Management Strategy (Reviewed 2021) • Risk Management procedures Document (Reviewed 2021) • Annual Review of Strategic and Operational Risk Registers • Risk Management, including Risk Action List, is standing item on MTM agendas • Various risk registers in place for electoral processes including Electoral Management System • Business Continuity Procedures updated regularly • Reform projects Risk Registers in place • Annual review of Insurances • Ill-health early retirement insurance in place. • Conclusion of 2019/20 Internal Audit Review that Risk Management systems examined work effectively • Various Covid Risk Registers and Risk Assessments in place and being updated regularly	9	
		1.2	Implementing robust and integrated risk	• Risk Management Strategy	9	

Note: the table above spans columns as follows — the "Sub-Principle" header spans the first three columns (number, name, sub-number/behaviour). Reproduced structure preserved.

1	**Managing Risk contd**			management arrangements and ensuring that they are working effectively	(reviewed 2021) • Risk Management is standing item on MTM agendas • Joint Board review of Risk Reporting arrangements • Conclusion of 2019/20 Internal Audit Review that Risk Management systems examined work effectively		
		1.3	Ensuring that responsibilities for managing individual risks are clearly allocated	• Risk Strategy defines Roles and Responsibilities • Risk Action Plans identify responsibilities and timescales	9	
2	**Managing Performance**	2.1	Monitoring service delivery effectively including planning, specification, execution and independent post-implementation review	• Service Plan includes relevant performance metrics • Performance against nationally agreed KPIs reported to Joint Board and used for comparison purposes. • KPI Targets approved by Joint Board • Electoral Commission Performance Standards and reporting requirements • SAA agreed KPIs for Electoral performance • Reporting Framework includes responsibilities and scheduling of reports across all areas of operation • Performance is reported at every MTM with interventions where required • External reporting to Scottish Government, and other bodies. • Lessons learned reports for annual canvass and Revaluation • Service delivery and functions reviewed during Covid restrictions • ' • Revaluation progress Reports in use	10	Collate electoral stats at end of 2022 canvass Include reporting requirements in development of new proposals/appeals system
		2.2	Making decisions based on relevant, clear objective analysis and advice pointing out	• Whole range of relevant performance measures reported to	8	

2	**Managing Performance Contd**			the implications and risks inherent in the organisation's financial, social and environmental position and outlook	Joint Board • MT makes regular decisions based on performance reports • Monthly budget reports facilitate mitigating actions or changes to service delivery • Analysis of canvass costs used annually as part of budget planning process. • Publication of Notices of Meetings with papers available for public inspection • Publication of Minutes of Board meetings		
		2.3		Ensuring an effective scrutiny or oversight function is in place which encourages constructive challenge and debate on policies and objectives before, during and after decisions are made thereby enhancing the organisation's performance and that of any organisation for which it is responsible (OR, for a committee system) Encouraging effective and constructive challenge and debate on policies and objectives to support balanced and effective decision making	• Scrutiny and oversight provided by Board – with questions regularly being made in respect of draft policies or proposed actions • Board specifically agreed that scrutiny role was their responsibility • Audit processes in place to support scrutiny of Joint Board functions • All Audit Reports presented to Joint Board • Collated Audit Action Plan • EC Performance Standards and reporting • Joint Board outputs i.e. Valuation Roll, Council Tax Lists and Electoral Register are all open to public scrutiny. • Decisions of the Assessor are open to scrutiny of Valuation Appeal Committees, Lands Tribunal, Lands Valuation Appeal Court and Court of Session. • Decisions of ERO are open to scrutiny of Sheriff and the Courts • Complaints process includes referral to Ombudsman • FoI regime has referral to Scottish ICO • Data Protection regime subject to	8	Provide training to VJB members following May 2022 elections – delayed by weather conditions and comms issues at Sept 2022 meeting

2	**Managing Performance contd**				• oversight by ICO • 2021/22 External Audit concluded that "members are engaged during meetings and provide effective scrutiny and challenge"	
		2.4	Providing members and senior management with regular reports on service delivery plans and on progress towards outcome achievement	• Service Plan • Progress against Service Plan reported at each Management Team Meeting • Regularity of Board meetings agreed (reviewed after 2022 elections) • Reporting Framework contains timings and recipients of reports. • Regular reports to Board on progress in relation to NDR, CT and ER. • Board have indicated satisfaction in respect of reports provided	8	.
		2.5	Ensuring there is consistency between specification stages (such as budgets) and post-implementation reporting (eg financial statements)	• Financial Regulations • Standing Orders • Similar formats and account codes are used for budget setting and budget reporting. • Recognised Accounting Standards adopted by Treasurer	7	
3	**Robust Internal Control**	3.1	Aligning the risk management strategy and policies on internal control with achieving objectives	• Risk Management Strategy Risk Review process focussed on service delivery/functional outputs • Audit Plans (internal and external) • Audit Reports - reported to Board • Collated Audit Action Plan ensures that audit actions can be reported on easily. • Internal Audit planning is function and risk based	9	
		3.2	Evaluating and monitoring risk management and internal control on a regular basis	• Risk Management Strategy has been formally approved • Risk Registers are formally reviewed annually. • Risk Action lists are standing item on MTM agendas • Collated Audit Action List is standing	9	

3	**Robust Internal Control contd**			item on MTM agendas • Audit plans agreed with both internal and external auditors • Risk regime reviewed by Internal Audit 2019/20 • Project and other risk registers/ actions reviewed on a regular basis • Regular Reviews of Standing Orders and Financial Regulations		
		3.3	Ensuring effective counter fraud and anti-corruption arrangements are in place	• Revised Counter Fraud and Corruption strategy approved 2018 and reviewed 2021. • DAB Business Irregularities Procedures approved 2018 and reviewed 2021 • Code of Conduct with individual sign-up • Disciplinary Procedures • Financial Regulations • Ordering and Invoicing Procedures • Participation in NFI procedures. • Staff Guidance on recognising and dealing with Electoral Fraud. • Separation of responsibility in financial processes. • Restricted access to financial systems • Internal Audit review/consider fraud risk during audit planning and specific audits. • Risk of fraud and corruption included in Operational Risk Register • Internal audit staff specifically trained in relation to fraud and corruption risks	9	Ensure that new starts complete sign-up to Code of Conduct
		3.4	Ensuring additional assurance on the overall adequacy and effectiveness of the framework of governance, risk management and control is provided by the internal auditor	• Code of Corporate Governance • Annual Governance Statement underpinned by annual self-assessment against CIPFA Governance Framework • Self–assessment of Governance in the context of Covid-19 completed	10	

				• Effective Internal Audit of VJB and supporting WDC processes and procedures • Internal Audit has confirmed compliance with CIPFA "The role of the head of internal audit" (2010) document and Public Sector Internal Audit Standards		

3	**Robust Internal Control contd**	3.5	Ensuring an audit committee or equivalent group or function which is independent of the executive and accountable to the governing body:
			  o provides a further source of effective assurance regarding arrangements for managing risk and maintaining an effective control environment
			  o that its recommendations are listened to and acted upon
				• Joint Board receives all Audit Reports and approved Audit Action Plans.
				• Joint Board considered the need for a separate Audit Committee in 2018 and concluded that the full Board should receive all Audit Reports and approve all Action Plans as per the current practice.
				• No Executive operates within the VJB.
					8	

| 4 | **Managing Data** | 4.1 | Ensuring effective arrangements are in place for the safe collection, storage, use and sharing of data, including processes to safeguard personal data | • ICT strategy (updated 2022)
• Data Protection Policy updated 2018
• Appropriate and current ICT security in place
• Adoption of WDC access, security protocols and secure network infrastructure
• Training in data security and information management provided to all staff as part of core training
• Appropriate log-on and access protocols in place.
• Lap tops are encrypted
• Data Sharing Arrangements in place
• Data Processor Agreements in place with print & mail contractors
• Privacy Notices contained in various letters and on web site
• Access to social media prevented from VJB devices
• Records Management Plan (RMP) and Progress Update Report
• DPO appointed
• External DPO Training provided for new Depute
• GDPR requirements, including Access Request and Breach Reporting Procedures, in place
• Secure data transfer protocols in place for a number of processes/data exchanges.
• Visitor Access Policy | 8 | Ensure refresher training provided as appropriate

Further develop Data Sharing/Processing Agreements where necessary.
Update Privacy Notices to reflect provision of appeal data to SCTS

RMP Improvement Actions |

4	**Managing Data contd**	4.2	Ensuring effective arrangements are in place and operating effectively when sharing data with other bodies	• Data Sharing Arrangements in place • Data Processing/Sharing responsibilities included in contracts • Data Sharing Agreement Register in place • Secure data transfer protocols in place for a number of processes/data exchanges.	8	Further develop Data Sharing/Processor Agreements where necessary and maintain DSA register Implement any new security requirements arising from GDS developing VAC system See above re provision of data to SCTS from January 2023
4	**Managing Data contd**	4.3	Reviewing and auditing regularly the quality and accuracy of data used in decision making and performance monitoring	• Reporting Framework and reports therein regularly reviewed for accuracy and appropriateness. • Detailed review of RVAPP and VR5 NDR stats completed • Address data matched/checked against local CAGs, National Address Gazetteer, Royal Mail PAF file etc • SAA portal data validation rules • SAA portal Data Quality reports • Internal systems contain data validation or data quality/format parameters/restrictions • Regular reconciliations of ER, NDR and CT data	9	Review reporting requirements related to new NDR proposal and appeals process and develop relevant reports
5	**Strong Public Financial Management** **Strong Public Financial Management contd**	5.1 5.1	Ensuring financial management supports both long-term achievement of outcomes and short-term financial and operational performance	• Financial Regulations updated 2022 • Standing Orders updated 2021 • Long Term Financial Strategy reviewed annually • Annual budget setting with 3 year indicative budgets. • Operational requirements are at the heart of the budget setting process. • Estimates of costs of future NDR Reforms • Workforce Plan is based on future requirements/operations	9	Ensure that 2023/24 and subsequent budgets address existing Budget gap
		5.2	Ensuring well-developed financial	• Monthly budget reports to MTM	9	

			management is integrated at all levels of planning and control, including management of financial risks and controls	including criteria for variance explanations and actions taken/to be taken. • Budgetary Control Reports to Joint Board. • Local Expenditure Databases • Ordering and Invoicing Procedures detail authorised processes and persons. • Financial Risks included in Risk Registers • Procurement Policy and Procedures in line with statute • Separation of responsibility in financial processes. • Restricted access to financial systems • Promotion of Counter Fraud and Corruption Strategy (revised 2021)		

PRINCIPLE 7	Implementing good practices in transparency, reporting, and audit to deliver effective accountability

Accountability is about ensuring that those making decisions and delivering services are answerable for them. Effective accountability is concerned not only with reporting on actions completed, but also ensuring that stakeholders are able to understand and respond as the organisation plans and carries out its activities in a transparent manner. Both external and internal audit contribute to effective accountability.

Sub-Principle		Behaviours and actions that demonstrate good governance in practice.		Evidence of systems, processes, documentation and other evidence demonstrating compliance	Evaluation Level	Areas Requiring Improvement
1	**Implementing Good Practice in Transparency**	1.1	Writing and communicating reports for the public and other stakeholders in an understandable style appropriate to the intended audience and ensuring that they are easy to access and interrogate	• DABVJB web site contains a full suite of reports and information on decision making, performance and related matters • Publication Scheme and Guide to Information • SAA web site provides a range of information, searches, national Practice Notes and transactional services in line with requirements of stakeholders • Board Minutes published • Annual Public Performance Report • Annual Report • Communications Strategy commits to use of plain English and Mission includes commitment to language which is easy to understand	9	
		1.2	Striking a balance between providing the right amount of information to satisfy transparency demands and enhance public scrutiny while not being too onerous to provide and for users to understand	• See 1.1 above, particularly access to SAA Practice Notes • Info provided to Council Taxpayers during face-to-face meetings and appeals processes. • Info provided to rate payers during face-to-face meetings and appeals processes • Reporting methods integrated into system/process design where possible • Management Commentary shortened at request of Joint Board. • Positive comments re Management Commentary in 2021/22 External	7	Improve transparency of NDR system in line with Barclay Review recommendations – particularly in advance of 2022/23 Revaluation i.e. Provide portal Property Lists at Reval, including Draft Reval.

				Audit • Ongoing widened availability of NDR valuation details at SAA portal.		
2	**Implementing Good Practices in Reporting**	2.1	Reporting at least annually on performance, value for money and the stewardship of its resources	• See Annual Report ("Management Commentary and Annual Accounts") • Operational and Financial (Budgetary Control Reports) progress reports to Board published on web site • Public Performance Report published on Website	10	
		2.2	Ensuring members and senior management own the results	• Personal sign-off of Annual Report by Assessor & ERO, Treasurer and Convenor of the Board • Personal sign-off of Financial Statements by Treasurer • Annual Report and Accounts approved by Joint Board with their attention being drawn to their responsibilities in approving these. • Relevant outcomes and performance measures are reported to, and approved by, the Joint Board. • Valuation progress reports to Board • Electoral progress reports to Board • Best Value/KPI Reports to Board • Chief Officers Performance Appraisal system contains target outcomes	10	
		2.3	Ensuring robust arrangements for assessing the extent to which the principles contained in the Framework have been applied and publishing the results on this assessment including an action plan for improvement and evidence to demonstrate good governance (annual governance statement)	• Annual Governance Statement supported by Self-assessment against CIPFA Framework • Outcomes of above reported to Board annually (and published) • Governance Action Plan reviewed at all Management Team Meetings • Annual Statement of Assurance	9	
		2.4	Ensuring that the Framework is applied to jointly managed or shared service organisations as appropriate	• Shared Service delivery does not apply to Joint Board • WDC has completed self-assessment for support services	9	

2	**Implementing Good Practices in Reporting contd**				provided to the Joint Board	
		2.5	Ensuring the performance information that accompanies the financial statements is prepared on a consistent and timely basis and the statements allow for comparison with other similar organisations	• Annual Reports/Management Commentaries are presented in similar fashion annually and include or allow year-on-year comparisons. • External Auditors have made positive comments on format and content of the above • Treasurer adheres to relevant accounting standards • Written KPI definitions	10	
3	**Assurance and Effective Accountability**	3.1	Ensuring that recommendations for corrective action made by external audit are acted upon	• All Audit reports and Action Plans are approved by Joint Board • All actions identify responsible person(s) and target date • All audit actions are collated into a Management Team report ("Collated Audit Action Plan") and monitored for progress at each MTM • Follow-up audits have confirmed improvements derived from implementation of previous audit recommendations.	10	
		3.2	Ensuring an effective internal audit service with direct access to members is in place which provides assurance with regard to governance arrangements and recommendations are acted upon	• Internal Audit arrangements are in place and are defined in the SLA. • Joint Board also benefits from Internal Audits of support services provided by WDC • External Audit provides comment on effectiveness of Internal Audit annually. • Assurance received that Internal Audit comply with CIPFA Statement on role of Internal Audit. • Assurance received that Internal Audit comply with Public Sector Audit Standards • Auditors prepare and present reports directly to the Board where appropriate	9	
		3.3	Welcoming peer challenge, reviews and inspections from regulatory bodies and	• Compliance with EC Performance Standards and reporting	8	

3	**Assurance and Effective Accountability (contd)**			implementing recommendations	requirements. • EC Performance Reports • Barclay Review recommendations being implemented • KPIs are shared and compared. • SAA regularly facilitates performance and service delivery comparison.		
		3.4	Gaining assurance on risks associated with delivering services through third parties and that this is evidenced in the annual governance statement		• Annual Governance Statement underpinned by internal auditor opinion of Statement of Assurance. • Expected standards of service are included in print and mail contract • VJB does not otherwise deliver services through any third party	10	
		3.5	Ensuring that when working in partnership, arrangements for accountability are clear and that the need for wider public accountability has been recognised and met		• SLA in place for Support Services • Arrangements for working with SAA partners make it clear that accountability rests with Assessor & ERO. • Clarity over formal directions from Electoral Management Board. • Joint Board does not work in partnership with other bodies in the same way the local authorities do. • SAA Constitution • SAA Issues Log	7	