



*Dunbartonshire and Argyll & Bute
Valuation Joint Board*

Council Offices
16 Church Street
Dumbarton
G82 1QL

27 October 2023

Dear Sir/Madam

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

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

In accordance with the Joint Board's Standing Orders Members will have the option to attend the meeting in person in **Denny Room, Ground Floor, 16 Church Street, Dumbarton G82 1QL** or remotely via MS Teams. Joining details for those attending remotely will be provided separately on the Outlook Invite.

The business is as shown on the enclosed agenda.

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

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

Yours faithfully

ALAN DOUGLAS

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

All Substitute Members for information.

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

FRIDAY, 3 NOVEMBER 2023

AGENDA

1 APOLOGIES

2 DECLARATIONS OF INTEREST

Members are invited to declare if they have an interest in any of the items of business on this agenda and the reasons for such declarations.

3 MINUTES OF PREVIOUS MEETING 5 - 10

Submit, for approval as a correct record, the Minutes of Meeting of the Valuation Joint Board held on 23 June 2023.

4 REVENUE & CAPITAL BUDGETARY CONTROL REPORT TO 30 SEPTEMBER 2023 (PERIOD 6) 11 - 18

Submit report by the Treasurer advising Members on the progress of the revenue budget and the capital programme for 2023/24.

5 ASSESSORS SERVICE UPDATE 19 - 23

Submit report by the Depute Assessor & Electoral Registration Officer advising Members of the General Background of Non-Domestic Rating and Council Tax and detailing progress, forthcoming priorities and next steps.

6 ELECTORAL REGISTRATION SERVICE UPDATE 25 - 28

Submit report by the Principal Administration Officer providing members of the Joint Board with an update on the current position in relation to Electoral Registration.

7 WORKFORCE PLANNING - UPDATE 29 - 40

Submit report by the Assessor and Electoral Registration Officer advising Members of an update to the 2023/24 Workforce Plan which was approved at a meeting of the Valuation Joint Board on 3 March 2023 and to seek Members' approval of the updated Workforce Plan for 2023/24.

8 PUBLIC SECTOR EQUALITY DUTY REPORT

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Submit report by the Depute Assessor & Electoral Registration Officer seeking members approval of The Public Sector Equality Duty Report and the approval of the Equality Outcomes contained within the report.

9 NEXT MEETING OF VALUATION JOINT BOARD

Members are requested to note the next meeting of the Valuation Joint Board will be a Hybrid Meeting on Friday, 22 March 2024 in the Tom Johnston Chamber, Southbank Marina, 8 Strathkelvin Place, Kirkintilloch G66 1XT.

For information on the above agenda please contact Lynn Straker, Committee Officer, Regulatory, Municipal Buildings, College Street, Dumbarton G82 1NR. Tel: (01389) 737327. Email: lynn.straker@west-dunbarton.gov.uk

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

At a Meeting of the Dunbartonshire and Argyll & Bute Valuation Joint Board held remotely using MS Teams on Friday, 23 June 2023 at 11.00 a.m.

Present: Councillors Graham Archibald Hardie, Paul Donald Kennedy and Peter Wallace (Argyll & Bute Council); Councillors Stewart MacDonald, Vaughan Moody, Calum Smith and Jim Gibbons (East Dunbartonshire Council); and Councillors Karen Murray Conaghan, Lawrence O'Neill, Jonathan McColl and Gurpreet Singh Johal (West Dunbartonshire Council).

Attending: Russell Hewton, Assessor & Electoral Registration Officer (ERO); Darryl Rae, Depute Assessor & Electoral Registration Officer (ERO); Laurence Slavin, Treasurer; Janine Corr, Accountant and Lynn Straker, Committee Officer, West Dunbartonshire Council.

Also Attending: Tom Reid, Audit Director – Mazars.

Apologies: Apologies for absence were intimated on behalf of Councillors Ian MacQuire and Iain Paterson (Argyll & Bute Council); Councillor John Millar (West Dunbartonshire Council); Rosemary Nelson, Principal Administration Officer – VJB; Alan Douglas, Chief Officer – Regulatory and Regeneration, West Dunbartonshire Council.

Councillor Vaughan Moody in the Chair

DECLARATIONS OF INTEREST

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

MINUTES OF PREVIOUS MEETING

The Minutes of Meeting of the Valuation Joint Board held on 3 March 2023 were submitted and approved as a correct record.

DRAFT ANNUAL ACCOUNTS FOR THE YEAR ENDING 31 MARCH 2023

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

Having heard the Accountant in further explanation of the report, and in answer to Members questions, the Joint Board agreed:-

- (1) the contents of the report and the financial position of the Board as at 31 March 2023;
- (2) the Draft Management Commentary and Financial Statements for the year to 31 March 2023; and
- (3) that the audited accounts will be reported to a future meeting of the Valuation Joint Board for approval.

ASSURANCE STATEMENT FOR THE YEAR ENDED 31 MARCH 2023 FROM THE SHARED SERVICE MANAGER – AUDIT & FRAUD

A report was submitted by the Treasurer, advising of the contents of the annual Assurance Statement given in support of the Annual Governance Statement, and outlining how audit assurances are obtained.

Having heard the Shared Service Manager – Audit & Fraud in further explanation of the report, the Joint Board agreed to note the contents of the Annual Assurance Statement for the year ended 31 March 2023 provided at Appendix 1 in the Document.

MAZARS' ANNUAL AUDIT PLAN 2022/23

A report was submitted by the Treasurer presenting for information Mazars' Annual Audit Plan for the audit of financial year 2022/23.

Having heard the Accountant in further explanation of the report, and in answer to Members questions, the Joint Board agreed to note Mazars' audit plan for the audit of financial year 2022/23.

BEST VALUE – SERVICE PLANNING

A report was submitted by the Assessor & Electoral Registration Officer (ERO) seeking approval of the April 2023 update to the approved 2021-24 Service Plan.

Having heard the Assessor and ERO in further explanation of the report, the Joint Board agreed to approve the April 2023 update to the Service Plan for the period 2021-24.

BEST VALUE – PERFORMANCE REPORTING AND PLANNING

A report was submitted by the Depute Assessor & Electoral Registration Officer (ERO) providing an update on progress in relation to Best Value and, in particular, to advise on external performance reports for the year 2022/23.

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

- (1) to note the performance in relation to the Valuation Roll and Council Tax List KPIs for 2022/23;
- (2) to approve the Public Performance Report for 2022/23; and
- (3) to approve the KPI targets for 2023/24.

BEST VALUE – RISK MANAGEMENT UPDATE

A report was submitted by the Assessor & Electoral Registration Officer (ERO) seeking approval of the Joint Board's Risk Register for 2023/24.

Having heard the Assessor and ERO in further explanation of the report and in answer to Members questions, the Joint Board agreed to approve the Board Risk Register, including the actions shown therein, for 2023/24.

BEST VALUE – CUSTOMER SERVICE UPDATE

A report was submitted by the Depute Assessor & Electoral Registration Officer (ERO) advising of:-

- (a) the results from the Customer Consultation Constitution process during 2022/23 and
- (b) the outcomes from the Complaints Procedure during 2022/23.

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

- (1) to note the positive results from the Customer Satisfaction Survey; and
- (2) to note the results from the Complaints Procedure.

NON-DOMESTIC RATING AND COUNCIL TAX VALUATION UPDATE

A report was submitted by the Depute Assessor & Electoral Registration Officer (ERO) advising of:-

- (a) the outcome of the 2023 General Revaluation of all non-domestic property;
- (b) ongoing activities to implement reform brought about by the Non-Domestic Rating (Scotland) Act 2020 and the recommendations of the 'Barclay' Review;
- (c) progress in relation to maintenance of the Non-Domestic Rating (NDR) valuation roll;
- (d) progress in relation to disposal of Revaluation and 'running roll' appeals;
- (e) progress in relation to the Assessor's Council Tax valuation function; and
- (f) forthcoming priorities and next steps.

Having heard the Depute Assessor and ERO in further explanation of the report, the Joint Board agreed to note:-

- (1) the timeous completion and delivery of the 2023 Revaluation,
- (2) the progress and planning, which is ongoing, to effect reform brought about by the Non-Domestic Rating (Scotland) Act and the recommendations of the 'Barclay' Review, including the transfer of the powers of the Local Valuation Appeal Committees to the First Tier Tribunal of the Local Taxation Chamber of the Scottish Courts and Tribunals Service,
- (3) progress in relation to the general maintenance of the Valuation Roll and the disposal of both 'running roll' appeals and appeals that are before the Lands Tribunal;
- (4) progress in relation to the general maintenance of the Council Tax List, including the disposal of Council Tax proposals and appeals; and
- (5) progress being made in relation to forthcoming priorities and next steps.

ELECTORAL REGISTRATION UPDATE

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

Having heard the Assessor and ERO in further explanation of the report, the Joint Board agreed to note the content of this report.

INTERNAL AUDIT REPORT 2023

A report was submitted by the Assessor & Electoral Registration Officer (ERO) providing an update on the recently completed Internal Audit of the review of

workforce planning arrangements and seeking approval of the actions contained in the Internal Audit report in Appendix 1 of the Document Pack.
Having heard the Assessor and ERO in further explanation of the report and in answer to Members questions, the Joint Board agreed:-

- (1) to note the positive conclusions of the recently completed Internal Audit Report as regards the control environment around workforce planning;
- (2) to approve the Action Plan contained in the Audit Report; and
- (3) to note the progress toward the actions therein.

PRINT AND MAIL SERVICES CONTRACT

A report was submitted by the Assessor & Electoral Registration Officer (ERO) providing an update on the conclusion of the award of the Print and Mail Services Contract.

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

- (1) to note the conclusion of the Print and Mail Services Contract, at an annual value of £177,822.82 inclusive of VAT per annum; and
- (2) to note that the contract shall be for a period of two years, with the option to extend a further 12 months. Commencement date of the contract was 1 June 2023.

REPLACEMENT ASSESSORS SYSTEM

A report was submitted by the Assessor & Electoral Registration Officer (ERO) introducing a project to the Joint Board which will see the replacement of the decades old Assessors 'Progress' System.

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

- (1) to note the need for a replacement of the Assessors 'Progress' System;
- (2) to give approval for procurement to commence for a project to replace the Assessors 'Progress' System, a project which is expected to exceed £50,000 and therefore requires consent of the Board to proceed; and
- (3) to approve the virement of required funds (from within existing agreed budgets) from Employee costs to Computer Costs to fund the project.

PROGRAMME OF FUTURE MEETINGS

The Joint Board agreed the below dates, times, formats and venues of its future meetings:-

- (a) Friday, 3 November 2023 – Hybrid Meeting in Dumbarton, West Dunbartonshire Council;
- (b) Friday, 22 March 2024 – Hybrid Meeting in Kirkintilloch, East Dunbartonshire Council; and
- (c) Friday, 21 June 2024 – Hybrid Meeting in Helensburgh, Argyll & Bute Council.

The meeting closed at 12.11 p.m.

DRAFT

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Treasurer

Valuation Joint Board – 3 November 2023

**Subject: Revenue & Capital Budgetary Control Report to 30 September 2023
(Period 6)**

1. Purpose

- 1.1** The purpose of this report is to advise Members on the progress of the revenue budget and the capital programme for 2023/24.

2. Background

2.1 Revenue

At the meeting of the Joint Board on 3 March 2023, Members agreed the revenue estimates for 2023/24 and a total net budget of £3.249m, funded from constituent contributions of £2.792m (including £0.181m for costs associated with the implementation of actions from the Barclay Review) and reserves (including earmarked reserves) of £0.457m.

- 2.2** Since the budget was agreed, budget adjustments have taken place through the recognition of additional underspend of Barclay funding and external funding from the Department for Levelling Up, Housing & Communities (DLUHC) being carried forward from 2022/23 as identified at year end and receipt of new DLUHC funding in 2023/24, revising the 2023/24 budget to £3.290m as follows:

	£000
Agreed budget 2023/24 (Board – March 2023)	3.249
Additional grant c/fwd from 2022/23:	
Barclay Funding	0.012
DLUHC – Voter ID (22/23)	0.007
New funding:	
DLUHC – Voter ID (23/24)	0.007
DLUHC – Electoral Integrity Programme	0.015
Revised budget 2023/24 as at Period 6	3.290

- 2.3** In addition to the agreed 2023/24 estimates, it was anticipated that the remaining balance (£0.026m) of the Scottish Parliamentary Election Scottish Grant Funding brought forward from 2020/21 would be carried forward for use within 2023/24. Whilst there is ongoing discussion to maximise the full use of this funding within the current financial year, the Period 6 Budgetary Control Report appendices have not been updated to reflect this additional income (and associated spend).

2.4 Capital

At the meeting of the Joint Board on 3 March 2023, Members also agreed the capital estimates for 2023/24 of £0.059m, funded mainly from a carry forward

of resources from 2022/23 (£0.051m) and additional funding from constituent contributions of £0.008m to fund new 2023/24 capital projects.

- 2.5** Since then, further 2022/23 capital re-profiling has been identified (£0.009m), revising the 2023/24 budget to £0.068m.

3. Main Issues

3.1 Revenue

The summary report at Appendix 1 highlights that the total net expenditure is expected to be £0.187m lower than budget and is attributed mainly to new vacancies arising in year (£0.115m) and a reduction in computer and ICT consultancy costs shown within supplies & services (£0.072m). This means that the Board will require less use of general reserves in order to breakeven for the year; using £0.244m of reserves, rather than the £0.432m budgeted.

- 3.2** Appendix 2 provides information on the main variances +/-5%.

- 3.3** Although the report indicates a favourable variance, the projected variance should be viewed in the knowledge that there are a number of variable factors which could arise between now and 31 March 2024 and could affect the year end results, namely the 2023/2024 payaward which has yet to be agreed.

- 3.4** At its meeting in June, the Board approved the virement of required funds (from existing agreed budgets) from employee costs to computer costs to fund the costs associated with the replacement of the Assessors 'Progress' system. However, delays in the procurement process will mean that it is unlikely that the full spend in relation to computer licenses and ICT consultancy costs will be incurred in the current financial year.

- 3.5** Instead, and as an enhancement to the information that will eventually be stored within the new Assessor system, the Assessor & ERO will progress the move towards digitisation, by employing temporary staff until the end of March 2024 to begin the scanning of property files which is pertinent for business continuity. Therefore, in line section C2 of the Board's Financial Regulations, the Treasurer has approved a virement, which transfers £0.056m back from computer costs to the estimate for employee cost.

- 3.6** A further £0.009m has also been vired from computer costs to the estimate for overtime within employee costs, to reflect the operational need occurring from vacancies at the beginning of the financial year.

- 3.7** Included within the budgeted cost of employees, is the annual renewal charge for ill health liability insurance. Whilst the annual premium due is £49,700, the invoice includes a small charge relating to 2022/23 of £846 bringing the total cost to £50,546. Section C5 of the financial regulations advises that expenditure on the purchase of equipment or services of a value in excess of £50,000 requires the consent of the Board. Therefore, the Board is asked to approve this payment.

3.8 Capital

Appendix 3 highlights a projected in-year variance of £0.047m which relates to project re-profiling. Appendix 4 provides further details on this overall variance.

4. Conclusion and Recommendation

4.1 Members are asked to:

- i) Note that it is anticipated that £0.244m of revenue reserves will be required to be used in-year to balance the revenue account;
- ii) Note the virements as explained at 3.5 and 3.6.
- iii) Approve the payment of the ill health liability insurance cost of £50,546, in accordance with the financial regulations, as explained at 3.7.
- iv) Note the projected capital re-profiling of spend and earmarked resource of £0.047m, to be carried forward into 2024/25 to fund the completion of the existing capital projects.

.....
Laurence Slavin
Treasurer
Date: 25 October 2023

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

Appendix 1 Revenue BCR Period 6
Appendix 2 Revenue analysis for variances +/-5%
Appendix 3 Capital BCR Period 6
Appendix 4 Capital variance analysis

MONTH END DATE

30 September 2023

PERIOD

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DESCRIPTION	AGREED BUDGET 2023/24 - MARCH 2023 (a)	ADDITIONAL C/FWD BARCLAY FUNDING FROM 2022/23 (b)	DLUHC EXPENDITURE & INCOME 2023/24 (C/FWD & NEW FUNDING) (c)	AGREED BUDGET VIREMENT - JUNE 23 - REPLACEMENT ASSESSORS SYSTEM (d)	AGREED VIREMENT - OCTOBER 23 - FILE DIGITISATION & OVERTIME (e)	REVISED BUDGET 2023/24 (f) = (a) + (b) + (c) + (d) + (e)	SPEND TO DATE 2023/24	TOTAL PROJECTED SPEND 2023/24	VARIANCE 2023/24	VARIANCE %	STATUS
	£	£	£	£		£	£	£	£		
EMPLOYEE COSTS	2,625,689	11,989	0	(132,265)	65,303	2,570,716	1,039,550	2,455,761	(114,955)	-4%	Favourable
PROPERTY COSTS	133,218	0	0	0		133,218	56,161	133,250	32	0%	Adverse
SUPPLIES & SERVICES	47,414	0	29,228	132,265	(65,303)	143,604	13,691	71,647	(71,957)	-50%	Favourable
PAYMENT TO OTHER BODIES	9,468	0	0	0		9,468	0	9,889	421	4%	Adverse
ADMINISTRATION COSTS	436,859	0	0	0		436,859	182,801	435,924	(935)	0%	Favourable
OTHER EXPENDITURE	7,806	0	0	0		7,806	6,880	7,806	0	0%	Nil Variance
GROSS EXPENDITURE	3,260,455	11,989	29,228	0	0	3,301,671	1,299,082	3,114,277	(187,394)	-6%	Favourable
MISC INCOME	(11,250)		0	0	0	(11,250)	(1,127)	(11,250)	0	0%	Nil Variance
NET EXPENDITURE	3,249,205	11,989	29,228	0	0	3,290,421	1,297,955	3,103,027	(187,394)	-6%	Favourable
FINANCED BY:											
CONSTITUENT CONTRIBUTIONS	(2,611,171)	0	0	0	0	(2,611,171)	(1,305,586)	(2,611,171)	0	0%	Nil Variance
2022/23 DLUHC FUNDING C/FWD	0		(6,970)	0	0	(6,970)	(6,970)	(6,970)	0	0%	Nil Variance
2023/24 DLUHC FUNDING	0	0	(22,258)	0	0	(22,258)	(22,258)	(22,258)	0	0%	Nil Variance
2022/23 SG BARCLAY FUNDING C/FWD	(25,144)	(11,989)	0	0	0	(37,133)	0	(37,133)	0	0%	Nil Variance
2023/24 SG BARCLAY FUNDING	(181,000)	0	0	0	0	(181,000)	(90,500)	(181,000)	0	0%	Nil Variance
TOTAL FUNDING	(2,817,315)	(11,989)	(29,228)	0	0	(2,858,532)	(1,425,313)	(2,858,532)	0	0%	Nil Variance
TRANSFER TO/ (FROM) RESERVES	(431,890)	0	0	0	0	(431,890)	127,358	(244,496)	187,394	43%	Favourable

DUNBARTONSHIRE & ARGYLL & BUTE VALUATION JOINT BOARD
 REVENUE BUDGETARY CONTROL 2023/24
 REVENUE ANALYSIS FOR VARIANCES +/-5%

APPENDIX 2

MONTH END DATE

30 September 2023

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Budget Details						
Budget Area	Budget	Spend to Date	% Spend to Date of Total Budget	Forecast Spend	Forecast Variance	Status
	£	£	%	£	£	%
SUPPLIES & SERVICES	143,604	13,691	10%	71,647	(71,957)	-50% ↑
Main Issues	The revised 2023/24 budget included the licence costs and consultancy costs associated with the new Assessor system. Delays in the procurement process, will mean that this budget will not be fully spent by March 2024.					
Mitigating Action	None required at this time					
Anticipated Outcome	It is likely this budget will underspend by the year end.					

MONTH END DATE

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DESCRIPTION	AGREED 2023/24 BUDGET	UPDATED RE- PROFILING FROM 2022/23	REVISED 2023/24 BUDGET	SPEND TO DATE	PROJECTED SPEND	VARIANCE	ANTICIPATED RE-PROFILING INTO 2024/25	OVER/ (UNDER)
	£	£	£	£	£	£	£	£
<u>PRIOR YEAR PROJECTS</u>								
PLANNED UPGRADE OF SERVERS (C/FWD 20/21)	0	45	45	0	0	(45)	0	(45)
FLEXI SYSTEM (C/FWD 20/21)	0	8,486	8,486	5,990	8,486	0	0	0
NDR REFORM COSTS (21/22)	20,608	81	20,689	0	0	(20,689)	(20,689)	0
UNIX SERVER RENEWAL (21/22)	24,958	42	25,000	0	0	(25,000)	(25,000)	0
FIREWALLS AND ROUTERS (22/23)	5,000	0	5,000	0	3,203	(1,797)	(1,797)	0
<u>23/24 PROJECTS</u>								
LAPTOP REFRESH (23/24)	6,300	202	6,502	6,725	6,725	223	0	223
NEW MONITORS (23/24)	2,200	0	2,200	1,382	2,022	(178)	0	(178)
GROSS EXPENDITURE	59,067	8,856	67,923	14,097	20,436	(47,486)	(47,486)	(0)
UNAPPLIED CAPITAL RECEIPTS CARRIED FORWARD	(29,446)	(8,856)	(38,302)	(11,715)	(11,936)	(26,366)	(26,366)	(0)
CFCR	(513)		(513)	0	0	(513)	(513)	0
SCOTTISH GOVERNMENT GRANT CARRIED FORWARD	(20,608)		(20,608)	0	0	(20,608)	(20,608)	0
CONSTITUENT CONTRIBUTION	(8,500)		(8,500)	(2,382)	(8,500)	0	0	0
GROSS INCOME	(59,067)	(8,856)	(67,923)	(14,097)	(20,436)	(47,486)	(47,486)	(0)
NET EXPENDITURE	-	-	-	-	-	-	-	-

DUNBARTONSHIRE & ARGYLL & BUTE VALUATION JOINT BOARD
 CAPITAL BUDGETARY CONTROL 2023/2024
 VARIANCE ANALYSIS

APPENDIX 4

MONTH END DATE

30 September 2023

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Budget Details							
Budget Area	Budget	Spend to Date	% Spend to Date of Total Budget	Forecast Spend	Forecast Variance	Status	
	£	£	%	£	£	%	
NDR Reform Costs	20,689	0	0%	0	(20,689)	-100%	↑
Project Description	Development / Purchase of Remote Survey System						
Main Issues/Progress update	This budget is to deliver remote survey tools to the valuation teams. These will interface with the replacement Assessors system and as such, results of the tender are awaited to ensure that the hardware procured is suitable for the replacement system.						
Unix Server Renewal	25,000	0	0%	0	(25,000)	-100%	↑
Project Description	Replacement of the primary server for Valuation and Council Tax data.						
Main Issues/Progress update	This is now contingent on the replacement system, with the results of the tender awaited to feed into the specification of the server. It is anticipated that this will still fall within the allocated budget for the project.						

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD**Report by Depute Assessor & Electoral Registration Officer****Valuation Joint Board – 3 November 2023**

Subject: Assessors Service Update**1.0 Purpose**

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

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

2.0 General Background on Non-Domestic Rating

- 2.1 The Assessor is required to carry out a general Revaluation of all Non-Domestic properties. Historically this was generally carried out every 5 years but, from 1 April 2023, Revaluations will take place every 3 years. The latest general Non-Domestic Revaluation took effect from 1st April 2023 with a valuation date of 1 April 2022. This was the first Revaluation since 2017.
- 2.2 Once a Revaluation Roll is made up, the Assessor is required to maintain the Roll for his area by amending it to reflect a number of circumstances including physical changes to properties. Any such change to the Valuation Roll may be challenged by relevant parties. From 1 April 2023 this process will consist of two stages – an initial proposal stage to the Assessor with the option to appeal an Assessor's decision to the Local Taxation Chamber (LTC).
- 2.3 Complex appeals proceeded to the Lands Tribunal for Scotland rather than the local Valuation Appeal Committee and in these cases, no disposal date applies. A number of appeals from the 2005, 2010 and 2017 Valuation Rolls remain outstanding and have now transferred from the Lands Tribunal to the Upper Tribunal of the Local Taxation Chamber.

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

3. General Background on Council Tax

- 3.1 The Assessor is required to maintain the Council Tax Valuation List for his area by amending it to reflect new, altered and demolished properties. Additionally he must dispose of any proposals which are made against any entry in the Council Tax Lists and deal with any subsequent appeals scheduled for hearing at the LTC.

4. Current Position

4.1 Maintenance of the Non-Domestic Rating Valuation Roll

The final 2023 Revaluation Roll was made up on 15 March 2023 and came in to force on 1 April 2023. New valuations for 15,180 properties were published online at the Assessors Portal.

- 4.1.1 Since April, 378 changes (171 additions, 152 Deletions and 55 material changes) have been made to the Valuation Roll.

4.2 Disposal of Revaluation and ‘running roll’ appeals

- 4.2.1 Of the 9199 appeals received between 1 April 2017 and 31 March 2023, 7742 have been disposed of.
- 4.2.2 The vast majority of the remainder of appeals are material change of circumstance appeals lodged on the basis of the Covid outbreak. These require to be disposed of by the end of 2024.
- 4.2.3 There remain some appeals which relate to electricity generators which are stayed pending the outcome of a Valuation Appeal Committee/Lands Valuation Appeal Court case.
- 4.2.4 All outstanding Non-Domestic appeals transferred from local Valuation Appeal Panels/Committees passed to the First Tier Tribunal (FTT) of the newly formed

Local Taxation Chamber of the Scottish Courts and Tribunals Service (SCTS) on 1 April 2023. As part of the transfer process the SCTS have written to appellants to seek clarification on whether they still wish to pursue outstanding appeals. We will have a more definite position on outstanding appeals once the outcome of this process is known.

- 4.2.5 Four appeals have been listed for hearing on 30th November 2023. Should cases proceed, these appeals will be the first DABVJB appeals to be heard by the SCTS. The notification of hearing arrangements under the SCTS are shorter and will present challenges in forward planning of workloads.

In a shift from previous practice, multiple appeals across different valuation areas are being listed for the same hearing dates. Assessors acknowledge that this will present difficulties in obtaining any required legal counsel.

4.3 Non-Domestic Revaluation 2023 proposals

1244 Non-Domestic Revaluation proposals were received in the permitted 5 month window to 31st August 2023. The Scottish Government extended the normal 4 month window through amended regulations.

- 4.3.1 A disposal strategy will now be considered in consultation with the Scottish Assessors Association.

4.4 Annual Review of Self Catering subjects

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

- 4.4.1 The exercise to reconsider all existing Self-Catering Unit entries has required a write out to 2253 Self-Catering Unit operators advising them of the changes in legislation and new qualifying requirements, along with a request to provide evidence that they have met the requirement for the financial year.

- 4.4.2 At present we have a response rate of around 80%. Valuation teams are currently considering evidence and supporting documentation provided. This is a large exercise requiring significant resource and represents a new ongoing annual burden. Assessors nationally have sought legal advice on some of the practicalities around implementing the new legislation.

4.5 Maintenance of the Council Tax Valuation List

Since April, 438 properties have been added to the Council Tax List and 318 have been deleted bringing the total number of dwellings in the Joint Board area to 148,970.

4.6 Council Tax Proposals and Appeals

At 30 September 2023, 243 Council Tax Proposals and Appeals were outstanding.

- 4.6.1 Since April 2023 Council Tax appeals have been transferring from local Valuation Appeal Panels/Committees to the First Tier Tribunal (FTT) of the newly formed Local Taxation Chamber of the Scottish Courts and Tribunals Service (SCTS). As part of the transfer process the SCTS have written to appellants to seek clarification on whether they still wish to pursue outstanding appeals. We will have a more definite position on outstanding appeals once the outcome of this process is known.
- 4.6.2 Appellants now have to lodge Council Tax appeals directly with the LTC, where they disagree with the Assessors decision notice issued in respect of their Proposal.

5. Forthcoming Priorities and Next Steps

- 5.1 In the coming months we will be focussing on setting a disposal programme for all Non-Domestic Revaluation proposals. Under the new legislation Proposal Determination Dates are required to be set for the 1244 proposals received. Scheduling will remain fairly typical to previous revaluation cycles with bulk category subjects such as shops, offices and industrials grouped together.
- 5.2 We will continue to consider available evidence in support of maintaining Self-Catering entries in the Valuation Roll. Where Self Catering entries no longer meet the criteria they will be deleted from the Valuation Roll and added the Council Tax list as dwellings.
- 5.3 A restructuring of the valuation teams will be undertaken in November following the successful recruitment of a new Divisional Assessor and Divisional Valuer to the team.

6. Recommendations

- 6.1 Members are asked to note:-
- (a) Progress and planning which is ongoing to effect reform brought about by the Non-Domestic Rating (Scotland) Act and the recommendations of the 'Barclay' Review including the transfer of the powers of the local Valuation Appeal Committees to the First Tier Tribunal of the Local Taxation Chamber of the Scottish Courts and Tribunals Service,
 - (b) Progress in relation to the general maintenance of the Valuation Roll and the disposal of both 'running roll' appeals and appeals that are before the Upper Tribunal,
 - (c) Progress in relation to the general maintenance of the Council Tax List, including the disposal of Council Tax proposals and appeals, and
 - (d) Progress being made in relation to forthcoming priorities and next steps.

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DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Principal Administration Officer

Valuation Joint Board – 3 November 2023

Subject: Electoral Registration Service 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 23 June 2023 referred to:

- Preparation for the 2023 Canvass
- ITR Canvass
- Collection of Fresh Signatures for Absent Voters
- Elections Act 2022

3.0 Current Position

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

4.0 2023 Canvass

4.1 The Canvass started on schedule on 3 July 2023, with the usual matching of registers against DWP records, and local records. The results of this National and Local Data Matching of Registers produced the following split of households into two 'routes'.

4.2 Where all electors in a property matched against another database, the property was added to Route 1 (expected 'no change' households). Where one or more electors did not match, the property was added to Route 2 (expected change households) canvass workflows. Larger establishments such as Care Homes, residential schools and Faslane Naval Base were allocated to Route 3.

4.3 Route 1 households were contacted by email (where we hold an email address), using the Government's 'Notify' site on 21 June and 3 July, reaching 103,869 electors. Route 2 Canvass Forms were issued on Monday 3 July 2023. Route 3 properties were contacted by email.

4.4 The statistics below show the number of properties contacted at the initial stage, and by which method.

	Paper	Email	Total
Route 1	52,005	65,718	117,723
Route 2	25,894	Nil	25,894

Route 3	Nil	98	98
Total Households			143,715

- 4.5 At reminder stage we used, for the first time, CCB (Canvass Communication B) instead of Canvass Forms for Route 2 properties. This communication encourages electors to make their return by telephone, internet or text rather than by post. They were issued on Monday 7th August 2023 along with paper CCA (Canvass Communication A) for Route 1 households who did not respond to earlier encouragement emails.

	Forms Issued
Route 1	38,360
Route 2	19,761
	58,121

- 4.6 Canvassers have been employed to visit those properties with no response after the first two stages. We are also attempting to make contact with non-responders in more remote locations by telephone in an attempt to get a response. As indicated in the previous report to the Board our canvassers are, for the first time, using tablets instead of paper to carry out the door to door canvass.
- 4.7 Our own staff received training from our Electoral Management System supplier which was cascaded to canvassers.
- 4.8 As well as the tablet canvassing application, we are using a Lone Worker service as a security measure, should canvassers require assistance due to injury or any other reason.
- 4.9 The tablets are managed by a Mobile Device Management service, which allows our staff to remotely configure them, as well as remotely lock and wipe them if the tablet were to be lost or stolen. The configuration of the tablets is in line with NCSC Guidance.
- 4.10 Prior to the start of the door to door canvass, some canvassers pulled out due to other work commitments. Those areas will be canvassed by office staff during office hours. This will be carried out on a rota basis to ensure existing workload and deadlines are met.
- 4.11 The door to door canvass began on 11 September 2023. The figures below show the number of properties to be canvassed this year. This represents a drop of 2,119 from last year.

	Properties
Canvassers	17,271
Office Staff	1,742
TOTAL	19,013

- 4.12 Work will continue on the canvass up to the publication of the new Registers on 1 December 2023.

4.13 A full evaluation of new processes used will be conducted after publication, including gaining valuable feedback from our Canvassers.

5.0 Elections Act 2022

5.1 The Elections Act 2022 has seen the introduction of Voter Authority Certificates (VAC) as Voter ID is now compulsory for UK Parliamentary Elections and Recall Petitions. Electors will only need a VAC, if they don't have another permitted form of photo ID.

5.2 Applications for Voter Authority Certificates (VAC) which were introduced in January this year remain low. From implementation to date we have received 118 applications. We have processed and accepted 109 of those. The remaining 9 have been rejected due to not supplying the required documentary evidence to prove identity.

5.3 A project plan and risk register is in place and will be updated as implementation of the requirements of the Bill progress.

5.4 From 31 October 2023 electors will be able to apply for a postal vote online using the new Online Absent Vote Application (OAVA) service which has been developed by the UK Government. OAVA will only be available for absent votes for UK Parliamentary Elections.

5.5 Absent Vote Applications for UK Parliamentary elections will require the elector to provide their National Insurance Number as part of the application process. If they fail to supply that, or fail the identity checks with Department of Works & Pensions, they will be required to provide documentary evidence of identity or attestation, much like the current requirement for registration.

5.6 Electors with an indefinite postal vote for UK Elections will not need to refresh their signature every five years as has been the case up until now. Instead, their right to a postal vote will expire in January 2026. At that point they will need to re-apply but the maximum period for any postal vote will be reduced to three years.

5.7 Should an elector also want to apply to vote by post for Scottish Parliamentary & Local Government elections, they can only do so using a paper application. The arrangements for postal votes for Scottish Elections will remain unchanged i.e., they can be for an indefinite period with a refresh of signatures every five years.

5.8 This divergence of approach could lead to voter confusion, and we are currently reviewing our communications and training the team to ensure that our messaging to electors is as clear as possible.

5.9 Scottish EROs will work together to produce letter templates, and text for communications to electors, to ensure a consistent approach to any processes and messaging is maintained throughout the country.

5.10 There will also be divergence in the proxy vote arrangements, at the present time an elector can act as proxy for two electors or for an unlimited number of electors who are family members. This will now be limited to a total of four, of which no more than two can be for 'domestic' electors (resident in the UK) – the other two must

overseas electors or service voters. There are no changes planned for Scottish Elections.

- 5.11 All electors with a long-term proxy vote for UK Elections will need to re-apply for their proxy vote by the end of January 2024. They will not need to reapply for their proxy vote for Scottish Elections.
- 5.12 There are also changes planned for the registration of Overseas Electors with effect from January 2024. The “15-year rule”, whereby to qualify as an Overseas Elector you must have been registered as a UK based elector within the last 15 years, is being removed. Overseas Electors will be able to apply either on the basis that they have been registered in the past as a UK based elector or if not so registered were previously resident. Instead of having to renew their applications every year it is intended that Overseas Electors registrations will last up to three years.

6.0 UK Parliamentary Boundary and Polling District/Place Reviews

- 6.1 It is expected that the Boundaries Commission’s recommendation in respect of the new UK Parliamentary Constituencies will be approved in November this year, though they won’t come into effect until the next UK Parliamentary General Election.
- 6.2 EROs have been advised that they should, where possible, publish 1 December Registers based on the new UK Parliamentary boundaries.
- 6.3 However, as the new boundaries only become effective at the next UK Parliamentary General Election, we must be able to run an election on the old boundaries should this be required.
- 6.4 Rosemary Nelson has made contact with our three authorities Returning Officers who have published their recommendations for consultation.
- 6.5 Approval of the recommendations must be conveyed to ERO by Monday 27th November to enable publication on new boundaries.

7.0 Ward 1 South Kintyre By-Election

- 7.1 The above by-election is due to take place on Thursday 2nd November 2023.
- 7.2 A timetable has been agreed with the Argyll & Bute Council Returning Officer, and data will be supplied in line with that agreement.

8.0 Recommendation

Members are asked to note the content of this report.

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DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD**Report by Assessor & Electoral Registration Officer****Valuation Joint Board – 3 November 2023**

Subject: Workforce Planning - Update**1.0 Purpose**

- 1.1 To advise Members of an update to the 2023/24 Workforce Plan which was approved at a meeting of the Joint Board on 3 March 2023.
- 1.2 To seek Members' approval of the updated Workforce Plan for 2023/24.

2.0 Background

- 2.1 The Board were advised at its meeting in June 2023 of an Internal Audit Report which had a remit of reviewing the adequacy and effectiveness of the governance, risk management and controls surrounding the Joint Board's Workforce planning arrangements.
- 2.2 Finding 2 of the audit report addressed matters of the adequacy of monitoring and reporting of workforce plan actions.
- 2.3 The agreed actions in relation to this finding were that the current workforce plan should be updated to include timescales appropriate for each action. The updated plan was to be presented to the Board at its September meeting (moved to November).

3.0 Progress

- 3.1 Following notification to the June meeting of the Board that a restructure of the Valuation Team was to take place, recruitment processes have been undertaken, and the required roles have been filled. There remains one role to be back filled due to an internal promotion. Interviews are scheduled to take place shortly.
- 3.2 Although not able to fill the promoted post of Divisional Valuer in our Campbeltown office with someone based in that office, we have filled the post, with the post holder being based in our Clydebank office, but covering the role remotely. This allows us to retain the much needed post in the establishment, and will greatly assist with the training of our three trainee valuers in Campbeltown.
- 3.3 The updated workforce plan notes that our trainee valuers outweigh our valuers (7 to 3), which continues to be a large burden on our qualified staff in terms of training and development.

3.4 In line with the recommendation of the audit, target dates have been added to each action. Some have been marked as review dates rather than dates for completion, as they will be recurring actions, based for example around budget setting each year.

4.0 Recommendations

5.1 Members are asked to:-

(a) Note the progress in relation to implementing the 2023/24 Workforce Plan,

(b) Note the completion of the audit action to include target dates against actions in the Workforce Plan

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Appendix 1: DABVJB Workforce Plan 2023/24 – Update October 2023

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

WORKFORCE PLAN 2023/24

Update – October 2023

1.0 Introduction

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

Workforce planning is a proactive approach which seeks to enable delivery of strategic objectives by identifying and implementing strategies to ensure the provision of:

- The right number of employees;
- With the right skill sets;
- In the right location;
- At the right time; and,
- At the right cost.

Effective workforce planning is informed by:

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

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

This annual review will:-

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

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

An internal audit review carried out in 2023 identified that “*Where target delivery dates for action plans are not specific it is more challenging to measure overall progress on the Workforce Plan actions. In addition, where completed actions from prior year are included, it may not be clear on the new actions identified for the current plan which require approval.*”

Also, where interim reporting is not in place the Board will not have the ability to monitor and review action plan progress to ensure any issues arising with progress are highlighted and discussed.

The October 2023 update of this plan takes account of this audit recommendation.

2.0 Workforce Planning – Context

2022/23 saw continued affects from the COVID-19 pandemic and the various government restrictions imposed to deal with the outbreak. These had various direct and indirect impacts on the operations of the Joint Board, including the implementation of the Workforce Plan. Some of the factors related to the pandemic that were relevant to workforce planning included:-

- (a) Ongoing restrictions on how people interact with each other which continued to affect operations well in to the year, with some ‘distancing’ measures being relaxed in October. From 1 February 2023, our workforce has returned to the default position of working from our offices.
- (b) COVID-related appeals submitted at various points have increased workload, and continue to be a risk as the deadline for disposal of these looms. Although the government legislated to reduce the effect of these, the legislation passed to date does not ‘rule out’ such appeals entirely, as had been the stated intention. Over 2000 such appeals remain on the books and require to be dealt with by the end of 2023.
- (c) The lack of local Valuation Appeal Committee hearings for a significant period adversely affected appeal disposal rates. Although a small number of hearings were successfully held during 2022/23, there still remains a backlog of work that may only be brought to a head via resource intensive appeal hearings.
- (d) Our ability to provide Trainee Valuers with suitable training, mentoring and experience was directly affected by home working and delayed the point at which the planned complement of qualified surveyors can be achieved. With the shift to office working, this task now becomes easier, and is being progressed, however the time lost during the pandemic will never be recovered.

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

Independent of the pandemic, a number of internal and external factors arose or changed which either had to be considered during the year or will need to be taken into account when projecting forward.

3.0 2022/23 Workforce Plan - Progress

Notwithstanding the above, a number of the actions contained in the 2022/23 Workforce Plan, including planned recruitments and provision of formal training, were completed. Further detail is provided at Appendix 1.

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

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

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

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

4.0 2023/24 Workforce Plan

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

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

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

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

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

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

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

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

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

APPENDIX 1: WORKFORCE PLAN - PROGRESS

External Drivers	Agreed Actions	Responsibility	Target Date	Progress
<u>Budget pressure</u>	<p>Voluntary Early Retirement and Voluntary Severance scheme to remain open to staff.</p> <p>Utilise the opportunities offered by natural churn.</p> <p>Consider retention (rather than loss) of technical posts through Barclay Funding</p>	<p>Assessor & ERO</p> <p>Assessor & ERO</p> <p>Assessor & ERO / Treasurer</p>	<p>Review 01/04/2024</p> <p>Review 01/04/2024</p> <p>Review as part of budget setting 01/01/2024</p>	<p>An underspend was delivered in 2021/22 and is projected for 2022/23 thereby relieving some of the pressure on reserves in the short to medium term.</p> <p>Higher than expected levels of unplanned churn have allowed savings to be made. Not all posts included in budget estimates for 2022/23 were filled as planned.</p> <p>Heavy reliance on overtime to deliver the 2023 Revaluation highlights that we are running close to the line, and that cutting staffing numbers would have a negative impact on service delivery.</p>
<u>NDR Reform</u>	<p>Continue to provide / accelerate formal training to Undergraduate Trainee Valuers and APC training to Graduate Trainee Valuers</p>	<p>Depute Assessor/ Divisional Assessors</p>	<p>Review 01/04/2024</p>	<p>The appointments made in 2020/21 removed the need to further bolster the valuation teams for the purposes of NDR Reform <u>at this time</u>.</p> <p>Note that resignations and retirements required recruitment to be restarted to try to achieve the staffing levels that will be necessary to deliver the Revaluation and NDR Reform.</p> <p>COVID restrictions have continued to affect our ability to provide on-the job training to staff, albeit students and their mentors are now attending the office on a more regular basis, subject to any agreed agile working arrangements, which must cater for training and development. Formal education has continued and several trainees made progress in that regard.</p>
<u>NDR Reform</u>	<p>Provide flexible and overtime working for peak times and project pinch points – disposal of Proposals likely to be the next need for this, followed by carrying out of 2026 Revaluation</p>	<p>Depute Assessor</p>	<p>Review 01/01/2025</p>	<p>Overtime was utilized on two occasions; in the lead up to publication of the Draft Revaluation Roll, and on the lead up to publication of the Final Revaluation Roll. Monies were vired from normal salaries budget which saw underspends due to vacancies.</p>

<u>Civil Penalties Process</u>	Review ongoing resource requirements of CP process	Assessor	01/01/2024	<p>Further Agresso training delivered to increase number of trained users in January 2023.</p> <p>Following an initial bedding-in period where reminders were issued as a matter of course, this is now only done where time permits, meaning more instances of non-compliance will proceed to Civil Penalty stage sooner. This has proven to be resource intensive, however is yielding results in increasing the return rate of AINs. AIN issue and follow up will become a regular, ongoing tasks to spread this workload, rather than it being focused on certain points of the revaluation cycle.</p>
<u>Canvass Reform</u>	<p>Complete an analysis of the annual canvass and review procedures for future</p> <p>Staff and Canvasser training to be reviewed for any changes arising from above review.</p> <p>Consider clerical/admin staffing levels and/or specific posts for change or removal.</p>	<p>PAO</p> <p>PAO</p> <p>ERO/PAO/Treasurer</p>	<p>01/01/2024</p> <p>01/07/2024</p> <p>Review as part of budget setting 01/01/2024</p>	<p>Canvasser training was reviewed/revised in line with lessons learned from 2022 Canvass, and will be considered again on completion of the 2023 review.</p> <p>A review of issues arising from the 2021 SPE preparations, including strains on staffing, was carried out and recruitment was commenced thereafter.</p>

Internal Drivers	Agreed Actions	Responsibility	Target Date	Progress
Depleted experience in the technical/valuation teams.	Continue to provide formal training to Undergraduate Trainee Valuers and APC training to Graduate Trainee Valuers	Depute Assessor	Review 01/04/2024	
At October 2023: 7 Trainee Valuers : 3 Valuers	Continue to provide qualified staff with CPD and other learning opportunities, including attendance at LTC Hearings, Upper Tribunal Hearings and Lands Valuation Appeal Court.	Depute Assessor	Review 01/04/2024	
3 Trainee Technicians: 4 Technicians	Valuation Working Group compiling detailed suite of instructions, which will aid staff training and development	Depute Assessor	01/04/2024	

APPENDIX 2A: 2023/24 - ENVIRONMENTAL ANALYSIS, WORKFORCE MODELLING AND ACTION PLANNING (EXTERNAL FACTORS)

Main Drivers	Implications/Scenarios	Other factors including Demand and Supply	Conclusions and Actions	Responsibility	Target Date	Monitoring and Evaluation
<p>Budget pressure Static or reduced council contributions. Existing budget gap increasing in future years Inflationary and other pay rises Future exhaustion of existing 'reserves'</p>	<p>Unable to:- * fund existing staffing levels * provide current service levels and/or * deliver on future duties.</p>	<p>Efforts to achieve operational efficiencies and improve productivity will be ongoing continually</p> <p>New and better use of IT systems will be considered to assist with the above.</p> <p>Direct funding specifically for NDR/Barclay Reforms and, potentially, Elections Act</p> <p>Joint Board Working Group established to consider closing the funding gap</p>	<p>Voluntary Early Retirement and Voluntary Severance scheme to remain open to staff.</p> <p>Utilise the opportunities offered by natural churn.</p> <p>Consider retention (rather than loss) of technical posts through Barclay Funding</p>	<p>Assessor & ERO</p>	<p>Review 01/04/2024</p>	<p>Budget reports will measure whether relevant savings are being made.</p> <p>KPI and other performance reports will measure any effect on service delivery</p>
<p><u>NDR Reform</u> 3-yearly Revaluation cycle with 1-yr 'Tone' date.</p> <p>New proposals and appeals process.</p> <p>Addition of some (parts of) public parks to the valuation roll increases maintenance.</p> <p>Provision of comparison information to ratepayers.</p> <p>Increased transparency.</p> <p>New Self-Catering subjects criteria.</p>	<p>Valuation cycle compressed – processes which are currently 'end-on-end' will need to be carried out simultaneously/in parallel.</p> <p>Capture of new subjects and valuation information will have a 'front-end'/start-up resource implication</p> <p>Increased maintenance activity</p> <p>Increased workload from new and sometimes unplanned legislation, which take time to</p>	<p>Direct funding specifically for NDR/Barclay Reforms, although this has been cut back for the next two financial years, and then stops completely.</p> <p>Market dearth of appropriately qualified surveyors</p> <p>Inflationary market for qualified surveyors</p> <p>Delaying effect on training, especially of Graduate Trainees, caused by the COVID pandemic and home working.</p>	<p>The appointments made in the last few years have reduced the need to further bolster the valuation teams – but see comments (appendix 2B) re replacement of posts which will become vacant during the year</p> <p>Continue to provide/accelerate formal training to Undergraduate Trainee Valuers and APC training the Graduate Trainee Valuers</p>	<p>Depute Assessor/ Divisional Assessors</p>	<p>Review 01/04/2024</p>	<p>NDR Reform/'Barclay' funding has been committed to the retention of technical staff.</p> <p>KPI and other performance reports will measure any effect on service delivery</p> <p>Management Team will monitor progress with respect to delivery of R2026 and, proposal disposal.</p>

Main Drivers	Implications/Scenarios	Other factors including Demand and Supply	Conclusions and Actions	Responsibility	Target Date	Monitoring and Evaluation
Changes to ratability of certain items of plant and machinery associated with renewable energy production, effective from 1/4/23.	implement procedures and train staff, and the ongoing resource of complying with the new legislation.					
<u>Elections Act</u> Various changes including:- * Voter ID cards * AV renewals at 3 yrs * Online absent votes (UK only) – divergence issues * Extension to overseas elector franchise	Increased numbers of applications/checks etc Increased electorate requires more maintenance Production of Voter Authority Certificates Divergence of process with devolved registration duties	EMS changes required. Some new grant funding made available from DLUHC Recruitment to clerical posts have attracted far fewer applications in recent years than was the case in the past	Maintain an awareness of the emerging requirements and recruit/train as required. Staff training to be reviewed for all new duties Utilisation of DLUHC funding to Improve training facilities in both offices	PAO PAO ERO	01/01/2024 01/11/2023 01/12/2023	Management Team reports (See Reporting Framework) will monitor service delivery
<u>COVID</u> Working from home during the pandemic has increased the demand for home/blended working	Demand for home working Display Screen Safety Assessments will be required for each home worker Several tasks/functions require an office presence	ICT equipment Potential requirement for office equipment ICT systems need improvement to allow blended/remote working to be more efficient	Phased renewal of laptops Implementation of suitable workstations Seek new core Assessors system	Assessor Assessor Assessor	01/04/2024 01/04/2024 01/04/2024	Capital bids to be made for equipment each financial year. Budget approved for replacement Assessors System

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD**Report by Depute Assessor & Electoral Registration Officer****Valuation Joint Board – 3 November 2023**

Subject: Public Sector Equality Duty

1.0 Purpose

- 1.1 To seek members approval of The Public Sector Equality Duty Report and the approval of the Equality Outcomes contained within the report.

2.0 Background

- 2.1 The Board is subject to the Equality Act 2010 and the subsequent various Equality Act 2010 (Specific Duties) (Scotland) Regulations.
- 2.2 Under the General Duties of the Equality Act, the Board must, in the exercise of its functions, have due regard to the need to:
- (a) Eliminate discrimination, harassment, victimisation and any other conduct that is prohibited by or under the Equality Act 2010.
 - (b) Advance equality of opportunity between persons who share a relevant protected characteristic and persons who do not share it.
 - (c) Foster good relations between persons who share a relevant protected characteristic and persons who do not share it.

The relevant protected characteristics are – age; disability; gender reassignment; pregnancy and maternity; race; religion or belief; sex; sexual orientation

- 2.3 The Specific Duties required the Valuation Joint Board to prepare and publish a mainstreaming report by 30th April 2013 and thereafter every two years. This report is to identify the progress that the Board has made to make the equality duty integral to the exercise of its functions.
- 2.4 The report must also include an annual breakdown of the composition of the Board's employees as well as annual information on the recruitment, development and retention of employees with respect to the number and relevant protected characteristics of employees.
- 2.5 The Specific Duties also required the Valuation Joint Board to publish equality outcomes by 30th April 2013 and revised equality outcomes every 4 years thereafter.
- 2.6 The last The Public Sector Equality Duty Report was published in 2021. This report included a review of equality outcomes which were approved by the Board at the time. The next review of outcomes is required by April 2025.

3.0 Progress

- 3.1 The latest Public Sector Equality Duty Report was published in line with the requirements of the Regulations in April 2023 and is attached for Members' information.
- 3.2 The report contains our Workforce Monitoring Report for 2022/23. This provides an analysis of our workforce by protected characteristic and work profile. It also includes recruitment monitoring analysis and an update on our progress towards our equality outcomes and our gender pay gap information.
- 3.3 The equal pay statement can be found on page 29.
- 3.4 Equality outcomes can be found on pages 30-36.
- 3.5 The gender pay gap has fallen by 14% since 2021 and is now at 19%. From 2017 – 2021 the gap ranged from 29%- 33%. The 2023 pay gap represents a notable shift in a positive direction.

4.0 Recommendations

- 4.1 It is recommended that the Board notes the attached Public Sector Equality Duty Report.

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Appendix 1: Public Sector Equality Duty Report



*Dunbartonshire and Argyll & Bute
Valuation Joint Board*

Public Sector Equality Duty

April 2023

Foreword

This Public Sector Equality Duty report is the backbone of a positive equal opportunities agenda which includes the promotion of equality by the Board within Argyll & Bute, and East and West Dunbartonshire.

The Board is committed to the promotion of equal opportunities and this report is the basis of that commitment and part of Dunbartonshire and Argyll & Bute Valuation Joint Board's wider equal opportunities actions.

The Board's performance in relation to the proposals contained in this report will be monitored and audited, and progress reported to elected members of the Board and to the citizens of Argyll & Bute and East and West Dunbartonshire.

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1.0 Introduction

1.1 The Board.

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 Council , East Dunbartonshire Council and West Dunbartonshire Council) in the former Strathclyde Region. With the agreement of the three councils the Board also has responsibility for the Electoral Registration function. The Board has therefore appointed the Assessor to be the Electoral Registration Officer and to be responsible for the preparation and maintenance of the Register of Electors.

The Board comprises 16 members who are appointed by the three councils with the Argyll & Bute Council and West Dunbartonshire Council each nominating 5 members and East Dunbartonshire Council 6 members.

1.2 Functions of the Assessor and Electoral Registration Officer

Electoral Registration - This service is responsible for the compilation and maintenance of the Electoral Register. The Electoral Register is used at all elections and only persons who appear on the Register can vote. Electoral communications are issued every year to all properties that are residences. This service therefore reaches every member of the community who is aged 16 years or over. A statement is included with the forms stating that the form can be made available in other languages or larger print.

Valuation for Non Domestic Rating - This service is responsible for the compilation and maintenance of the Valuation Roll. The Valuation Roll is used by the Directors of Finance of the Board's constituent Councils to bill occupiers/owners for non-domestic rates. A statement is included with relevant forms and Notices stating that they can be made available in other languages or larger print.

Council Tax - This service is responsible for the compilation and maintenance of the Council Tax List. The List is used by the Directors of Finance of the Board's constituent Councils to bill occupiers/owners for Council Tax payments. Council Tax Banding Notices are issued to new dwellings, and certain altered dwellings. This Service reaches all Council Taxpayers in Dunbartonshire and Argyll & Bute. A statement is included with relevant forms and Notices stating that they can be made available in other languages or larger print.

1.3 Service Mission and Vision

Who we are

Dunbartonshire and Argyll & Bute Valuation Joint Board is an independent local government body which was established by The Valuation Joint Boards (Scotland) Order 1995

What we do

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.
- 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
- Working with our partners in the Scottish Assessors' Association to ensure transparency and Scotland-wide consistency of approach to service delivery
- Using and caring for the data we hold in an appropriate way.

It can therefore be seen from the above that the Board, by embedding a firm commitment to achieving equality of service provision into its Vision, Mission and Commitments statements, has established equalities into the ethos of the organisation.

2.0 Equal Pay

The Equality Impact Assessment carried out on behalf of Unison following the completion of the Pay Modernisation processes for the Board's staff states "On the basis of the information supplied, the new pay scheme is consistent with the principles of equal pay for work of equal value. It reduces the overall pay gap and removes any significant pay gap for work rated as equivalent. The overall pay gap has fallen by 14% since we last reported. The Board will, through recruitment and promotion, attempt to remove this imbalance when the appropriate opportunities arise.

The Board will not implement conditions of employment restricting staff from making public what they are paid when attempting to identify discrimination.

3.0 Positive Action

Prior to the 2010 legislation, 'positive action' was permitted to allow employers to encourage applications for employment from under-represented groups.

Positive action does not mean positive discrimination. Recruitment or promotion must still be based on merit. A person cannot be appointed just because he or she possesses a protected characteristic. That would be positive discrimination, which continues to be unlawful in the UK.

The VJB operates a scheme that guarantees an interview where an applicant has declared having a disability and they have the minimum requirements for the post.

The Board will take proportionate measures to overcome any perceived disadvantage or to meet specific needs for a person with a protected characteristic, much along the lines of providing facilities for disabled persons.

4.0 Public Sector Duties

The Public Sector Equality duty covers the protected characteristics of age, disability, gender reassignment, pregnancy and maternity, race, religion or belief, sex and sexual orientation. The Public Sector Equality duty also covers marriage and civil partnerships, with regard to eliminating unlawful discrimination in employment.

The Board when carrying out its functions will have due regard to the need to:

- Eliminate discrimination, harassment, victimisation and any other conduct prohibited by the Act;
- Advance equality of opportunity between persons sharing a protected characteristic and persons who do not share it; and
- Foster good relations between persons who share a protected characteristic and persons who do not share it.
- Consider the needs of all individuals in their day to day work, in developing policy, in delivering services, and in relation to their own employees.

Consideration of equality issues must influence the decisions reached by the Board – such as in how we act as employers; how we develop, evaluate and review policy; how we design, deliver and evaluate services and how we commission and procure services from others.

5.0 Specific Equality Duties

In line with the requirements of The Equality Act 2010 (Specific Duties) (Scotland) Regulations 2012 the Joint Board will comply with the following duties;

- To report progress on mainstreaming the Equality Duty.
- To publish equality outcomes and report progress.
- To Equality Impact Assess Policies and Practices.
- To gather and to use employee information.
- To consider award criteria in relation to public procurement.
- To publish required information in a manner which is accessible.
- To publish gender pay gap information.
- To publish statements on equal pay.

The Board is committed to integrating equality into its processes and ensuring that equality features explicitly and proportionately in its business operations.

6.0 Monitoring

Reports will be prepared and published on the Board's website annually to present staff statistics on the following:

- Analysis of data by age
- Analysis of data by carer responsibility
- Analysis of data by disability
- Analysis of data by gender reassignment
- Analysis of data by marriage and civil partnership
- Analysis of data by pregnancy and maternity
- Analysis of data by race
- Analysis of data by religion or belief
- Analysis of data by sex
- Analysis of data by sexual orientation

These reports will be used to identify where inequality exists and where actions are required in respect of any of the protected characteristics.

Use of the information from Staff Monitoring forms an essential part of our revised equalities outcomes. More information on this area can be found under Equalities Outcomes.

7.0 Customer Consultation

The Board issues invitations to complete Customer Consultation questionnaires which are statistically analysed to allow an annual report on stakeholder opinions on the service provided. This customer consultation examines the returns from all persons with, and without, protected characteristics and will continue to be used to identify where inequality exists in service provision or where positive actions are required in respect of any of the protected characteristics.

The Board also operates a Customer Complaints Policy with suggestion, comments and complaints forms available online.

Use of the information from Customer Consultation Questionnaires forms an essential part of our revised equalities outcomes. More information on this area can be found under Equalities Outcomes.

8.0 Access to the Board's premises and Information

Assessments have been made of the Board's premises and accesses have been improved, disabled toilets installed and a hearing loop installed where required. Unfortunately access to the upper floors of both offices is restricted for some stakeholders with mobility issues, but provision has been made to allow all services to be provided on the ground floors.

The Board has contracted with a translation service, to provide translations whenever necessary and staff are retrained annually on its application.

Those publications made on paper can generally also be made available, on request, in different languages, in Braille, audio tapes and other similar mediums.

Most forms issued provide details of how to obtain these alternative formats.

9.0 Training

The Board has identified and put in place arrangements for training its staff in relation to its duties to promote equality. The Board is committed to ensuring that staff receive adequate training in these areas. A rolling programme of refresher training on equalities and the equalities duties is embedded into our core training programme that covers all members of staff.

The Board considers it important that its own members receive training in its obligations with regard to equality, and will ensure that current and future members participate in training programmes provided by its constituent authorities.

A statement of commitment to Equality is included in staff Induction packs. All new staff, through the induction procedures, are made aware of all relevant Equality issues and retraining of all staff takes place when required.

Our Core Training programme also includes an annual refresh of translation service Training.

10.0 Equality Impact Assessments

There has never been a formal legal requirement on the Board to produce formal Equality Impact Assessments and no formal requirement exists in the public sector Equality Duty. The Valuation Joint Board however remains committed to conducting Equalities Impact Assessments (EIAs) on all new and amended Policies and for changes to service provision. The Management Team

of the Board uses its established Risk Management approach to identify the effects of changes of policy and legislation on persons with protected characteristics utilising, where appropriate, the Equality Impact Assessment tool developed by West Dunbartonshire Council. Negative effects for these persons are avoided, mitigated or accepted as appropriate and, where the risk is deemed to be high, a full Impact Assessment is carried out. The Impact Assessment identifies where the Joint Board can promote equality of opportunity and any gaps in policy or adverse effects will be addressed.

The details of the approach to full Impact Assessments will vary depending upon the nature of the change and its likely effect for persons with protected characteristics but each will include the following general steps:

- (a) Consider all available data and research findings
- (b) Assess the effect on persons (as above)
- (c) Consider mitigation action
- (d) Consider alternative approaches and opportunities to promote equalities
- (e) Decide on the most appropriate actions
- (f) Establish arrangements for monitoring outcomes
- (g) Publish the Impact Assessment
- (h) Promote positive effects

The where appropriate assessments are provided to the Valuation Joint Board meetings.

Workforce Monitoring Report for 2022/23

Introduction

Dunbartonshire and Argyll & Bute Valuation Joint Board (the Board) is committed to providing a working environment which values diversity. It fosters a workplace culture which is free from unlawful discrimination, harassment, victimisation or bullying and where all employees and the wider community they serve are treated with dignity and respect.

As an employer, the Board has made progress in fostering an inclusive working environment by:

- Introducing a range of policies and practices, including Wellbeing Support, Flexible Working, Agile Working, Equality at Work and Dignity at Work which promote equality at work, foster a positive working environment and eliminate unlawful discrimination, harassment and victimisation. A Disability Leave Scheme has also been introduced and several employees have tailored adjustment agreements to reflect their particular needs. All policies which impact on employees have been developed in consultation with Trades Unions.
- Mainstreaming equality into training and development,
- Setting up an Equality Champion to promote equality across all Board services. The Champion is a member of, and reports to, the Management Team on a regular basis,
- Highlighting Equal Opportunity objectives and actions within our Performance and Development Review framework.
- Including Equalities as a standing agenda item for Management Team Meetings

The Board recognises that we must ensure that any steps taken to promote equality translate into meaningful change for employees and that our duty to advance equality of opportunity is an ongoing one.

One of the key tools we can use to evaluate the effectiveness of our equality measures is to annually monitor the make up of our workforce. By doing this, we are better able to identify any equality issues in employment and take action to overcome any disadvantage. Monitoring also enables us to understand the impact of our policies and procedures on employees and identify any trends or patterns.

We will use our workforce monitoring data to:

- Identify areas of occupational segregation by gender and consider measures to address these.
- Identify any disparities in the profile of our workforce by protected characteristic.
- Develop equality outcomes to overcome disadvantage and further the equality duty
- Compare our data with any available national statistics.
- Identify gaps in workforce data and take steps to address these.

Legal Framework and EHRC Guidance

By embracing the diversity of our employees and maximising their individual potential, we can foster innovation, deliver high quality services and create a positive workplace culture. As a public body, the Board also has legal obligations under the Public Sector Equality Duty to:

- Eliminate unlawful discrimination, harassment and victimisation and other conduct prohibited by the Equality Act 2010
- Advance equality of opportunity between those who share a protected characteristic and those who do not
- Foster good relations between those who share a protected characteristic and those who do not.

The Equality Act 2010 (Specific Duties) (Scotland) Regulations require us to gather and publish information annually on the composition of our workforce and on the recruitment, development and retention of our employees with respect to their protected characteristics.

Non statutory guidance from the Equality and Human Rights Commission on the specific duties recommends that organisations work towards gathering and using information disaggregated by protected characteristics on the following:

- Recruitment and promotion
- Numbers of part-time and full-time staff
- Pay and remuneration
- Training and development
- Return to work of women on maternity leave
- Return to work of disabled employees following sick leave relating to their disability

- Grievances (including about harassment)
- Disciplinary action (including for harassment)
- Dismissals and other reasons for leaving.

Where possible, this report will report on the aforementioned categories by protected characteristic. Where our reporting mechanisms are unable to provide information, we will highlight the gaps and take steps to gather the data for our next annual monitoring report.

A series of information emails were sent to staff to ensure that they were fully aware of the significance of the information being requested. The data from our workforce used within this report was ingathered during the first quarter of 2023.

There is no requirement for the member of staff to complete all or any of the survey, however it did get a response rate of 75% and tables in this section reflect the outcome of this survey. The Reporting categories for our workforce are age, carer responsibility, disability, gender reassignment, marriage and civil partnership, pregnancy and maternity, race, religion and belief, sex, and sexual orientation.

Scope of Report

This report provides an overview of our workforce profile as at 31st March 2023 and is structured as follows:

- Analysis of data by age
- Analysis of data by carer responsibility
- Analysis of data by disability
- Analysis of data by gender reassignment
- Analysis of data by marriage and civil partnership
- Analysis of data by pregnancy and maternity
- Analysis of data by race
- Analysis of data by religion or belief
- Analysis of data by sex
- Analysis of data by sexual orientation

Our Workforce profile is also split to show all staff, full time staff and part time staff.

Analysis by Protected Characteristic

Age

Age Profile of Workforce

- The largest percentage of our workforce is made up by employees in the 51 to 60 age group which make up 32% of staff. 24% of employees are aged 41 to 50. 20% are aged 22 to 30, 17% are aged 31 to 40, 5% are over 61 and 2% of all employees are aged between 18 to 21
- All our part time work force is aged 41 or over.

Age Range	All Staff	Full Time	Part Time
16 -17	0%	0%	0%
18 -21	2%	3%	0%
22 – 30	20%	21%	0%
31 – 40	17%	18%	%
41 – 50	24%	23%	50%
51 – 60	32%	31%	50%
61 – 65	5%	5%	0%
66 – 70	0%	0%	0%
71+	0%	0%	0%
Do not wish to declare	0%	0%	0%

Analysis by Protected Characteristic

Carer Responsibility

Profile of Workforce

- 10% of employees have caring responsibilities while 90% have none.

8% of full time staff and 50% of part time staff having caring responsibilities

Carer Responsibility	All Staff	Full Time	Part Time
No	90%	92%	50%
Yes	10%	8%	50%
Do not wish to declare	0%	0%	0%

Analysis by Protected Characteristic

Disability

Disability Profile of Workforce

- 15% of employees have stated that they have a disability. 83% do not have a disability whilst 2% preferred not to say.
- Half of our Part time staff declared having a disability

Disability	All Staff	Full Time	Part Time
No	83%	85%	50%
Yes	15%	13%	50%
Do not wish to declare	2%	1%	0%

Analysis by Protected Characteristic

Gender Reassignment

Workforce Profile by Gender Reassignment

- None of the workforce declared that they have undergone gender reassignment

Gender Reassignment	All Staff	Full Time	Part Time
No	100%	100%	100%
Yes	0	0	0
Do not wish to declare	0	0	0

Analysis by Protected Characteristic

Marital Status & Civil Partnership

Workforce Profile by Marital/ Civil Partnership Status

- 41% of the Board's employees are married. 44% have never been married or registered in a same sex partnership. 12% are divorced, and 2% are in a registered Civil Partnership.
- Half of our part time workforce are married and half have never been married or registered in a same sex partnership

Marriage and Civil Partnership	All Staff	Full Time	Part Time
Divorced	12%	13%	0%
Formerly in same sex partnership which is now legally dissolved	0%	0%	0%
In registered same sex civil partnership	2%	3%	0%
Married	41%	41%	50%
Never married or registered in same sex partnership	44%	44%	50%
Separated but married	0%	0%	0%
Separated but still in same sex civil partnership	0%	0%	0%
Surviving partner from same sex civil partnership	0%	0%	0%
Widowed	0%	0%	0%
Do not wish to declare	0%	0%	0%

Analysis by Protected Characteristic

Pregnancy and Maternity

Return to Work of Women on Maternity Leave

- There were two members of staff on or returning from Maternity Leave during the period.

Staff Pregnant	Maternity under 26 weeks
1	0

Analysis by Protected Characteristic

Race

Racial Profile of Workforce

- All staff are British, English, Northern Irish or Scottish.

Race	Collective Group	All Staff	Full Time	Part Time
British, English, NI, Scottish	White	100%	100%	100%

Analysis by Protected Characteristic

Religion and Belief

Profile of Workforce

- 51% of staff declared as Christian whereas 49% have no religion.
- All of our part time workforce and 49% of our full time workforce are Christian

Religion and Belief	All Staff	Full Time	Part Time
Buddhist	0%	0%	0%
Christian	51%	49%	100%
Hindu	0%	0%	0%
Jewish	0%	0%	0%
Muslim	0%	0%	0%
No Religion	49%	51%	0%
Other	0%	0%	0%
Sikh	0%	0%	0%
Do not wish to declare	0%	0%	0%

Analysis by Protected Characteristic

Sex

Gender Profile of Workforce

- The Board's workforce is predominantly female, with 63% of employees being female and 37% male. However this is closer to parity than the national position within local authorities, where 74% (193,000) of people in employment in Local Authorities in Scotland are female compared with 26% (68,000) being male.¹
- Our Part time workforce is an even split between male and female.

Gender	All Staff	Full Time	Part Time
Female	64%	64%	50%
Male	37%	36%	50%

¹ <https://www.gov.scot/publications/public-sector-employment-statistics-web-tables/>

Analysis by Protected Characteristic

Sexual Orientation

Workforce profile by Sexual Orientation

- 90% of the staff are heterosexual straight with 5% declaring as gay or lesbian and 5% declaring as bisexual.
- This is a slightly higher percentage than the most recent (2019) findings of the Scottish Household Survey²

Sexual Orientation	All Staff	Full Time	Part Time
Bisexual	5%	5%	0%
Gay or Lesbian	5%	5%	0%
Heterosexual straight	90%	90%	100%
Other	0%	0%	0%
Do not wish to declare	0%	0%	0%

² <https://scotland.shinyapps.io/sg-scottish-household-survey-data-explorer/>

Recruitment Monitoring for 2022/23

The Joint Board make use of the National Recruitment Portal (www.myjobscotland.gov.uk). Submitting equalities data is not mandatory for applicants and is not made available to the recruitment panel, other than disability information. If a candidate meets the minimum job requirements and states that they have a disability then they are guaranteed an interview.

The Board is supported in our recruitment processes by West Dunbartonshire Council. The recruitment portal has recently expanded the equalities monitoring information to include all protected characteristics although the categories within the protected characteristics in some instances do not mirror exactly those within our employee survey.

During 2022/23 The Board advertised 16 posts, due to the possibility of identifying individuals from this no equality information will be published for the successful applicant other than that contained within our overall workforce monitoring.

The following information relates to the applications received for the posts.

Age Range	Percentage of Applicants
16 -17	2%
18 -21	21%
22 – 30	33%
31 – 40	12%
41 – 50	11%
51 – 60	20%
61 – 65	1%
66 – 70	0%
71+	0%
Do not wish to declare	0%

Carer Responsibility	Percentage of Applicants
No	89%
Yes	7%
Do not wish to declare	4%

Disability	Percentage of Applicants
No	88%
Yes	9%
Do not wish to declare	2%

Gender Reassignment	Percentage of Applicants
No	80%
Yes	0%
Do not wish to declare	5%

Marriage and Civil Partnership	Percentage of Applicants
Divorced	4%
Living with Partner	1%
Married / Civil Partnership	23%
Single	58%
Separated	1%
Widowed	1%
Do not wish to declare	0%

Ethnicity	Percentage of Applicants
White, British, English, NI, Scottish	87%
Asian	5%
Black African	2%
Other	0%
Do not wish to declare	6%

Religion and Belief	Percentage of Applicants
Hindu	1%
Christian	31%
Muslim	1%
No Religion	58%
Do not wish to declare	8%

Gender	Percentage of Applicants
Female	52%
Male	45%
Do not wish to declare	2%

Sexual Orientation	Percentage of Applicants
Bisexual	2%
Gay or Lesbian	5%
Heterosexual straight	83%
Do not wish to declare	10%

Training

Core Training formalises the training for a number of topics that are essential for all employees to undertake. Topics within this include Equalities, Health and Safety and Information Security.

DABVJB has enhanced the focus for online training through the i-learn platform provided via West Dunbartonshire Council. These online training resources can be accessed by employees from either their place of work or from their computer at home. The resource is available 24/7 which means that training is available at a time and place that suits employees with no need for an application or approval.

Management Team personnel has completely changed since figures were last reported. The new management team will undertake e-training on Equality Impact Assessments.

Therefore training has been provided and planned across the workforce.

Staff Retention

All members of staff on leaving DABVJB are requested to complete an exit questionnaire including equalities questions. The responses in these questionnaires are considered. During 2022/23 twelve members of staff left but only two responses were received

Due to the low numbers involved it would not be appropriate to publish the equalities data however no equalities issues were raised by either respondent in their feedback.

Pay Gap Reporting

The average hourly rates of pay for our staff as at 31st March 2023 are shown below:

Grouping	Mean Average Hourly Rate	Difference from All Male
All Female	£18.90	19%
All Male	£23.46	
Female Full Time	£19.95	15%
Male Full Time	£24.61	
Female Part Time	£16.43	30%
Male Part Time	£15.00	

The median hourly rates of pay for our staff as at 31st March 2021 are shown below

Grouping	Median Hourly Rate	Difference from All Male
All Female	£15.38	16%
All Male	£18.39	
Female Full Time	£17.47	5%
Male Full Time	£19.15	
Female Part Time	£14.52	21%
Male Part Time	£15	

Note: Part time is any employee with a working pattern averaging fewer than 35 hours per week

DABVJB has a relatively small number of staff and the gender pay gap can be significantly impacted through small changes in the profile of the workforce.

The gender pay gap is higher than the national average of 5.45% and higher than the median gender pay gap of 9.71%³. This is due in part to the predominance of Chartered Surveyors within promoted posts. The Surveying Profession has traditionally been male dominated with only 8% of RICS members being female in 1999.⁴ This proportion has slowly increased in the intervening period to 15%. It is encouraging to note however that since we last reported DABVJB's mean gender pay gap fell by 14% from 33% in 2021 to 19% in 2023. Over the same period the median gender pay gap has fallen 13%.

³ Source [https://www.gov.uk/government/publications/dit-gender-pay-gap-report-and-data-2021-to-2022/dit-gender-pay-gap-report-2021-to-2022#:~:text=The%202022%20mean%20GPG%20\(the,and%20the%20median%20is%209.71%25.](https://www.gov.uk/government/publications/dit-gender-pay-gap-report-and-data-2021-to-2022/dit-gender-pay-gap-report-2021-to-2022#:~:text=The%202022%20mean%20GPG%20(the,and%20the%20median%20is%209.71%25.)

⁴ Source RICS

Within DABVJB, all Chief Officer grades are male but the three Grade 10 & 11 posts are now female. If we look at other posts where Chartered Surveyors are found we now have 57% of Valuer grade (Grade 8) and 67% of Divisional Valuer grade (Grade 9) staff female (noting that the other 33% is currently vacant. In addition 86% of our Trainee Valuers (Grades 3-6), the Chartered Surveyors of the future, are female.

The table below shows the distribution by gender across the pay grades with DABVJB

Grade	All	Male	Female
Grade 1	2%	100%	0%
Grade 3	25%	23%	77%
Grade 4	20%	30%	70%
Grade 5	12%	0%	100%
Grade 6	10%	60%	40%
Grade 7	2%	0%	100%
Grade 8	14%	43%	57%
Grade 9	6%	33%	67%
Grade 10	2%	0%	100%
Grade 11	4%	0%	100%
CO Grade	%	100%	0%

Equal Pay Statement

Dunbartonshire and Argyll & Bute Valuation Joint Board (DABVJB) is committed to the principle of equal opportunities for all and to ensure that employees are not discriminated against irrespective of their age, race, disability, sexual orientation, gender, gender re-assignment, marriage/civil partnership, pregnancy, maternity, religion or belief.

As an employer DABVJB will continuously strive to treat all staff equally as individuals free from any prejudice or other bias and will take action to eliminate any form of discrimination it encounters.

As part of this principle all employees should receive equal pay for the same or broadly similar work, for work rated as equivalent, and for work of equal value.

With this in mind DABVJB will operate a pay and benefits system which is transparent, based on objective criteria, and free from bias.

In support of this commitment to equality in pay, DABVJB will:

- examine existing and future pay practices for all employees to ensure that they comply with best equal pay practice and most current legislation
- carry out regular monitoring of the impact of these practices
- inform employees of how these practices work and how their pay and benefits are arrived at
- provide training and guidance for those involved in making decisions about pay and benefits
- consult on all changes to pay policy with trade union representatives

Through these actions, DABVJB will aim to avoid unfair discrimination in its pay and benefits system and reward fairly the skills, knowledge and competences of all employees.

Equality Outcomes

Equalities Outcome 1:

We are seen as an inclusive equal opportunities employer where all staff feel valued and respected.

Context

In 2012 our workforce survey had 5% of staff declaring that they had a disability, a number of information sessions took place and subsequent surveys showed an increase in the percentage declaring this characteristic bringing the survey more in line with the wider community.

Until recently nobody within the workforce had declared themselves to be LGB. DAB-VJB is committed to providing an environment where members of our staff can confidently declare their status.

How will we measure this?

Description	Base line*	Performance Indicator	Update Frequency	Data Source
% of our workforce who have declared a disability	5%	Increase in the percentage of people who self declare a disability	Annual	Annual Staff survey
% of our workforce who have stated they are LGB	0%	Increase in the percentage of people who self declare they are LGB	Annual	Annual staff survey

*Baseline established from December 2012 staff survey

General Equality Duty

Advance equality of opportunity between people who share a relevant protected characteristic and those that do not.

Progress Made

Description	Base line December 2012	14/15	15/16	16/17	17/18	18/19	19/20	20/21	22/23
% of our workforce who have declared a disability	5%	23%	24%	19%	12%	18%	19%	23%	15%
% of our workforce who have stated they are LGB	0%	0%	0%	0%	0%	0%	2%	2%	10%

Since the adoption of this Equality Outcome we have used our employee information to identify the need to better inform our employees about the protected characteristics. There were a series of information events held covering topics such as the definition found within the Equality Act for Disability, how the information is handled and what it is used for. Information from a variety of groups such as Stonewall and the Equality and Human Rights Commission (EHCR) has also been made available. This has led to an increase in the number members of staff who identified themselves as having a disability and it is now around the same level as the national average for working age population.

The percentage of people declaring themselves to be LGB has significantly risen and work will continue to ensure that any LGB members of staff can feel confident about declaring their status. However it should be noted that information contained in the Scottish Government website suggests that there is possibly underreporting of this characteristic for a number of reasons including:

- Asking about sexual orientation/identity is a new development in national surveys and such questions can be seen as intrusive and personal.
- There is still significant prejudice and discrimination against LGB people in society. In a context where some LGB people will not have told friends and family about their sexual identity, there is a real question about whether LGB people generally would want to be open with an employer.
- The default option for being uncertain about one's sexual orientation may be to respond 'straight/heterosexual' rather than to say 'Don't know / not sure'.
- Particular LGB people are still less likely to be open where they belong to groups or communities where an LGB identity is less accepted.

See: <http://www.gov.scot/Topics/People/Equality/Equalities/DataGrid/SexualOrientation>

It is within this context that we will continue to try to create an environment where LGB members of staff can feel confident about declaring this characteristic.

Review

The progress made with the declaration of disability and sexual orientation within the workforce is encouraging, however, further monitoring and reinforcing the message with our staff is vital to ensuring that this is imbedded within the organisation.

It is important that the positive steps that have been undertaken are continued and, as such, this Equality Outcome will continue to be in place from 2023.

Our Workforce characteristic survey tends to get a return rate of about 70-80% and our annual staff survey has tended to get a return rate of between 28 and 50%. We will look at ways to try and increase the levels of returns for both surveys to ensure they are an accurate reflection of our workforce and their views.

Equality at Work	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree
Do you think there is a good level of commitment shown by the Board to promote equality and diversity in the workplace?	6	7	1	0	0
I could confidently raise issues and concerns regarding discrimination and harassment	7	6	1	0	0
I feel that the Joint Board is a safe and inclusive place to work for people from all backgrounds and groups	7	7	0	0	0
Have you experienced or reported harassment, discrimination or been disadvantaged because of any protected characteristic <u>in the last year?</u>				Yes	0
				No	14

Equality Outcome 2:

Our Services meet the needs of, and are accessible to, all member of our community and our staff treat all service users, clients and colleagues with dignity and respect.

Context

DAB-VJB have consistently achieved high customer satisfaction rates this has been analysed across all the current protected characteristics.

How will we measure this?

Description	Base line	Performance Indicator	Update Frequency	Data Source
% of disabled people who rate DAB-VJB as professional, courteous and helpful	To be established in revised customer satisfaction survey	To have similar levels of customer satisfaction across all protected characteristics	Annual	Annual Customer Satisfaction Survey
% of Females who rate DAB-VJB as professional, courteous and helpful	To be established in revised customer satisfaction survey	To have similar levels of customer satisfaction across all protected characteristics	Annual	Annual Customer Satisfaction Survey
% of Males who rate DAB-VJB as professional, courteous and helpful	To be established in revised customer satisfaction survey	To have similar levels of customer satisfaction across all protected characteristics	Annual	Annual Customer Satisfaction Survey
% of People aged 50+ who rate DAB-VJB as professional, courteous and helpful	To be established in revised customer satisfaction survey	To have similar levels of customer satisfaction across all protected characteristics	Annual	Annual Customer Satisfaction Survey
% of people under 30 who rate DAB-VJB as professional, courteous and helpful	To be established in revised customer satisfaction survey	To have similar levels of customer satisfaction across all protected characteristics	Annual	Annual Customer Satisfaction Survey
% of BME people who rate DAB-VJB	To be established in revised	To have similar levels of customer satisfaction	Annual	Annual Customer

as professional, courteous and helpful	customer satisfaction survey	across all protected characteristics		Satisfaction Survey
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% of LGB people who rate DAB-VJB as professional, courteous and helpful	To be established in revised customer satisfaction survey	To have similar levels of customer satisfaction across all protected characteristics	Annual	Annual Customer Satisfaction Survey
% of Heterosexual people who rate DAB-VJB as professional, courteous and helpful	To be established in revised customer satisfaction survey	To have similar levels of customer satisfaction across all protected characteristics	Annual	Annual Customer Satisfaction Survey
% of people from minority religions who rate DAB-VJB as professional, courteous and helpful	To be established in revised customer satisfaction survey	To have similar levels of customer satisfaction across all protected characteristics	Annual	Annual Customer Satisfaction Survey
% of Christians who rate DAB-VJB as professional, courteous and helpful	To be established in revised customer satisfaction survey	To have similar levels of customer satisfaction across all protected characteristics	Annual	Annual Customer Satisfaction Survey
% of those with no religious belief who rate DAB-VJB as professional, courteous and helpful	To be established in revised customer satisfaction survey	To have similar levels of customer satisfaction across all protected characteristics	Annual	Annual Customer Satisfaction Survey

General Equality Duty

Advance equality of opportunity between people who share a relevant protected characteristic and those that do not.

Progress Made

The outcomes of the last six Customer Satisfaction surveys are detailed in the table below. The very positive outcome across the protected characteristics is welcomed, however, this has to be viewed in the context of the variable sample sizes ranging from 348 returns to 108, with not all returns including response to

all of the equalities questions. The smallest sample size was during 20/21 where undoubtedly the COVID pandemic had an impact on the demands for our services and on how they were delivered.

Description	17/18	18/19	19/20	20/21	21/22	22/23
% of all respondents who rate DAB-VJB as professional, courteous and helpful	99%	94%	98%	92%	96%	94%
% of disabled people who rate DAB-VJB as professional, courteous and helpful	100%	96%	93%	94%	97%	90%
% of Females who rate DAB-VJB as professional, courteous and helpful	99%	97%	94%	89%	92%	97%
% of Males who rate DAB-VJB as professional, courteous and helpful	99%	92%	96%	95%	97%	93%
% of People aged 50+ who rate DAB-VJB as professional, courteous and helpful	98%	98%	95%	94%	98%	95%
% of people under 30 who rate DAB-VJB as professional, courteous and helpful	100%	100%	90%	90%	93%	92%
% of BME people who rate DAB-VJB as professional, courteous and helpful	100%	75%	100%	100%	95%	97%
% of LGB people who rate DAB-VJB as professional, courteous and helpful	100%	100%	90%	100%	100%	100%
% of Heterosexual people who rate DAB-VJB as professional, courteous and helpful	99%	96%	96%	99%	98%	94%
% of people from minority religions who rate DAB-VJB as professional, courteous and helpful	100%	100%	94%	100%	96%	91%
% of Christians who rate DAB-VJB as professional, courteous and helpful	98%	96%	98%	97%	96%	96%
% of those with no religious belief who rate DAB-VJB as professional, courteous and helpful	100%	87%	95%	100%	95%	92%

It is important to continue to monitor how our service users view our service delivery particularly as we look at changes to working practices and demands for our services following COVID.

Equality Outcome 3:

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

Context

The VJB has a pay gap in the average hourly pay rate of 19% between male and female staff. This is a significant reduction from 33% when we last reported. 71% of our female staff are in Grades 1-6 with 29% Grade 7 and above. This represents a 7% increase since we last reported. 63% of our male staff are in Grades 1-6 and 38% are Grade 7 and above.

How will we measure this?

The table below shows the distribution by gender across the pay grades within DABVJB. This will be monitored on an annual basis.

Grade	All	Male	Female
Grade 1	2%	100%	0%
Grade 3	25%	23%	77%
Grade 4	20%	30%	70%
Grade 5	12%	0%	100%
Grade 6	10%	60%	40%
Grade 7	2%	0%	100%
Grade 8	14%	43%	57%
Grade 9	6%	33%	67%
Grade 10	2%	0%	100%
Grade 11	4%	0%	100%
CO Grade	%	100%	0%
Grade 1	2%	100%	0%

General Equality Duty

Advance equality of opportunity between people who share a relevant protected characteristic and those that do not.