



*Dunbartonshire and Argyll & Bute
Valuation Joint Board*

Council Offices
16 Church Street
Dumbarton
G82 1QL

18 February 2019

Dear Sir/Madam

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

You are requested to attend a meeting of the above Joint Board to be held in the **Council Chambers, 12 Strathkelvin Place, Kirkintilloch, Glasgow G66 1TJ at 11 a.m. on Friday, 1 March 2019**

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.

I shall be obliged if you will advise Nuala Quinn-Ross (Tel. 01389 737210, email: nuala.quinn-ross@west-dunbarton.gov.uk) if you are unable to attend the meeting.

Yours faithfully

PETER HESSETT

Clerk to the Valuation Joint Board

Distribution:-

Councillor Graham Archibald Hardie, Argyll & Bute Council
Councillor Donald MacMillan, Argyll & Bute Council
Councillor Iain Paterson, Argyll & Bute Council
Councillor Alastair Redman, Argyll & Bute Council
Councillor Richard Trail, Argyll & Bute Council
Councillor Jim Gibbons, East Dunbartonshire Council
Councillor John Jamieson, East Dunbartonshire Council
Councillor Denis Johnston, East Dunbartonshire Council
Councillor Stewart MacDonald, East Dunbartonshire Council
Councillor Vaughan Moody, East Dunbartonshire Council
Councillor Sandra Thornton, East Dunbartonshire Council
Bailie Denis Agnew, West Dunbartonshire Council
Councillor Jim Brown, West Dunbartonshire Council
Councillor Jonathan McColl, West Dunbartonshire Council
Councillor Marie McNair, West Dunbartonshire Council
Councillor John Millar, West Dunbartonshire Council

All Substitute Councillors for information

Date of issue: 18 February 2019

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

FRIDAY 1 MARCH 2019

AGENDA

1 APOLOGIES

2 DECLARATIONS OF INTEREST

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

3 MINUTES OF PREVIOUS MEETING 7 - 11

Submit, for approval as a correct record, the Minutes of Meeting of the Valuation Joint Board held on 26 September 2018.

4 NON DOMESTIC RATES AND COUNCIL TAX VALUATION UPDATE 13 - 16

Submit report by the Assessor and Electoral Registration Officer:-

- (a) advising on the progress in relation to the Assessor's Non-Domestic Rating (NDR) Valuation function, including the progress made on the disposal of 2017 Revaluation appeals;
- (b) advising of on-going activities consequent to the 'Barclay' Review of NDR; and
- (c) advising on progress in relation to the Assessor's Council Tax Valuation function.

5 ELECTORAL REGISTRATION PROGRESS 17 - 20

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

6/

**6 PERSONNEL POLICIES, PROCEDURES AND SCHEMES – 21 - 106
UPDATES**

Submit report by the Assessor and Electoral Registration Officer seeking approval of the following for application within the Joint Board:-

- (a) a revised Bereavement Leave Scheme;
- (b) a revised Alcohol and Substance Misuse Policy;
- (c) a revised Code of Conduct for Employees;
- (d) a revised Disciplinary Policy and Procedure; and
- (e) a new Domestic Violence and Abuse Policy.

7 COUNTER FRAUD AND CORRUPTION STRATEGY 107 - 124

Submit report by the Assessor and Electoral Registration Officer seeking ratification of an amended Counter Fraud and Corruption strategy.

8 LOCAL CODE OF GOOD GOVERNANCE 125 - 145

Submit report by the Assessor and Electoral Registration Officer;

- (a) advising on the completion of the Joint Board's annual Local Code of Good Governance self-assessment for 2018;
- (b) seeking approval of the Action Plan arising from the self-assessment; and
- (c) seeking approval of a Communications Strategy for application within the Joint Board.

**9 INTERNAL AUDIT UPDATE – COMPLIANCE WITH FREEDOM OF 147 - 156
INFORMATION / DATA PROTECTION LEGISLATION**

Submit report by Depute Assessor & Electoral Registration Officer presenting the report of the Internal Audit of the Joint Board's compliance with Freedom of Information (FOI) and Data Protection (DP) Legislation.

10 AUDIT SCOTLAND'S ANNUAL AUDIT PLAN 2018/19 157 - 171

Submit report by the Treasurer presenting Audit Scotland's Annual Audit Plan for the audit of financial year 2018/19 to the Board for information.

11 RECORDS MANAGEMENT PLAN**173 - 189**

Submit report by Depute Assessor & Electoral Registration Officer providing an update on progress towards complying with The Public Records (Scotland) Act 2011 and inform them of the Keepers Assessment Teams Progress Update Review Report.

**12 REVENUE & CAPITAL BUDGETARY CONTROL REPORT
TO 31 JANUARY 2019 (PERIOD 10)****191 - 196**

Submit report by the Treasurer advising on the progress of both the revenue budget and the capital programme for 2018/19.

**13 DRAFT FINANCIAL STRATEGY AND REVENUE AND
CAPITAL ESTIMATES 2019/20****197 - 224**

Submit report by the Treasurer:-

- (a) seeking approval of the draft Financial Strategy, the revenue estimates for 2019/20 and the level of constituent authority contribution;
 - (b) seeking approval of the draft Capital Estimates for 2019/20; and
 - (c) requesting the Joint Board to note the indicative budget positions for 2020/21 and 2021/22.
-

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

At a Meeting of the Dunbartonshire and Argyll & Bute Valuation Joint Board held in the Council Chambers, Clydebank Town Hall, Dumbarton Road, Clydebank on Wednesday, 26 September 2018 at 12.00 p.m.

Present: Councillors Donald MacMillan and Richard Trail, Argyll & Bute Council; Councillors Jim Gibbons, Denis Johnston, Stewart MacDonald and Sandra Thornton, East Dunbartonshire Council and Bailie Denis Agnew and Councillors Jim Brown and Jonathan McColl, West Dunbartonshire Council.

Attending: David Thomson, Assessor and Electoral Registration Officer; Robert Nicol, Depute Assessor and Electoral Registration Officer; June Nelson-Hamilton, Principal Administration Officer; Stephen West, Treasurer; Joanne Thomson, Accountant; Colin McDougall, Chief Internal Auditor and Nuala Quinn-Ross, Committee Officer.

Also attending: Carol Hislop, Senior Audit Manager and Zahrah Mahmood, Senior Auditor, Audit Scotland.

Apologies: Apologies for absence were intimated on behalf of Councillors Graham Archibald Hardie, Iain Paterson and Alastair Redman, Argyll & Bute Council; Councillors John Jamieson and Vaughan Moody, East Dunbartonshire Council and Councillors Marie McNair and John Millar, West Dunbartonshire Council.

Councillor Richard Trail in the Chair

DECLARATIONS OF INTEREST

It was noted that there were no declarations of interest in any of the items of business on the agenda at this point in the meeting

MINUTES OF PREVIOUS MEETING

The Minutes of Meeting of the Valuation Joint Board held on 29 June 2018 were submitted and approved as a correct record.

NON-DOMESTIC RATING AND COUNCIL TAX VALUATION PROGRESS

A report was submitted by the Assessor and Electoral Registration Officer advising:-

- (1) on the progress in relation to the Assessor's Non-Domestic Rating (NDR) Valuation function, including the progress made on the disposal of 2017 Revaluation appeals;
- (2) of on-going activities consequent to the 'Barclay' Review of NDR; and
- (3) on progress in relation to the Assessor's Council Tax Valuation function.

After discussion and having heard the Assessor and Electoral Registration Officer in further explanation of the report and in answer to Members' questions, the Joint Board agreed:-

- (1) to note the progress in relation to disposal of Non-Domestic Rating appeals;
- (2) to note the progress in relation general maintenance of the Valuation Roll;
- (3) to note the submissions made to the Barclay Implementation Consultation;
- (4) to note the progress in relation to general maintenance of the Council Tax List; and
- (5) to note the progress in relation to the disposal of Council Tax appeals.

ELECTORAL REGISTRATION

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

Having heard the Assessor and Electoral Registration Officer in further explanation of the report and in answer to a Members question, the Joint Board agreed to note the contents of the report.

COUNTER FRAUD AND CORRUPTION STRATEGY AND BUSINESS IRREGULARITIES PROCEDURES

A report was submitted by the Assessor and Electoral Registration Officer seeking approval of a new Counter Fraud and Corruption Strategy and new Business Irregularities Procedures, as detailed within the appendices to the report.

After discussion and having heard the Assessor and Electoral Registration Officer and the Chief Internal Auditor in further explanation of the report and in answer to Members' questions, the Joint Board agreed:-

- (1) to approve the new Counter Fraud and Corruption Strategy, as detailed within Appendix 1 to the report, subject to the rewording of section 1.4 within the strategy; and
- (2) to approve the new Business Irregularities Procedures, as detailed within Appendix 2 to the report.

DECLARATION OF INTEREST

Councillor McColl declared an interest in the following item of business, being that a family member is a current employee of the Valuation Joint Board and left the meeting during consideration of the item.

PERSONNEL POLICY, PROCEDURES AND SCHEMES – UPDATES

A report was submitted by the Assessor and Electoral Registration Officer seeking approval of the following policies for application within the Joint Board:

- (1) a new Attendance Management Policy and Procedure;
- (2) a new Maternity Leave Scheme;
- (3) a new Special Leave Scheme; and
- (4) a new Carers Leave Scheme.

After discussion and having heard the Assessor and Electoral Registration Officer in further explanation of the report and in answer to Members' questions, the Joint Board agreed to approve the application of:-

- (1) the new Attendance Management Policy and Procedure, as detailed within Appendix 1 to the report;
- (2) the new Maternity Leave Scheme, as detailed within Appendix 2 to the report;
- (3) the new Special Leave Scheme, as detailed within Appendix 3 to the report; and
- (4) the new Carers Leave Scheme, as detailed within Appendix 4 to the report.

REVENUE & CAPITAL BUDGETARY CONTROL REPORT TO 31 AUGUST 2018 (PERIOD 5)

A report was submitted by the Treasurer to the Valuation Joint Board advising on the progress of both the revenue budget and the capital programme for 2018/19.

After discussion and having heard the Treasurer in further explanation of the report and the Assessor and Electoral Registration Officer in answer to a Members' question, the Joint Board agreed:-

- (1) to note the favourable revenue variance of £0.072m (2.7% of the total budget);
- (2) to note the 2018/19 budgetary position of the capital account; and
- (3) that the Assessor and Electoral Registration Officer undertakes an exercise to identify and consider employees who may be interested in VER/VS on similar terms to West Dunbartonshire Council, as noted within 3.6 of the report and following the previous process as detailed within 2.5 and 2.6 of the report.

MANAGEMENT COMMENTARY AND ANNUAL ACCOUNTS – YEAR ENDING 31 MARCH 2018

A report was submitted by the Treasurer to the Valuation Joint Board presenting the post audit Management Commentary and Annual Accounts for the year ending 31 March 2018.

After discussion and having heard the Treasurer in further explanation of the report and in answer to Members' questions, the Joint Board agreed to note the contents of the report.

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

A report was submitted by the Treasurer to the Valuation Joint Board advising of Audit Scotland's Annual Audit Report to Members and the Controller of Audit 2017/18.

After discussion and having heard the Senior Audit Manager, Audit Scotland in further explanation of the report, the Joint Board agreed to note the contents of the report.

DATE OF NEXT MEETING

The Assessor and Electoral Registration Officer advised that the next meeting of the Joint Board would be arranged to align with the budget setting meetings of the three Local Authorities which he anticipated would be in February 2019.

The meeting closed at 12:54 p.m.

DRAFT

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Assessor & Electoral Registration Officer

Valuation Joint Board – 1 March 2019

Subject: Non-Domestic Rating and Council Tax Valuation Progress

1.0 Purpose

- 1.1 To advise Members of the Joint Board of progress in relation to the Assessor's Non-Domestic Rating (NDR) valuation function.
- 1.2 In particular, to advise Members of the progress in relation to disposal of 2017 Revaluation appeals.
- 1.3 To advise the Joint Board of on-going activities consequent to the 'Barclay' Review of NDR.
- 1.4 To advise members of the Joint Board of progress in relation to the Assessor's Council Tax valuation function.

2.0 Background

- 2.1 The Assessor is required to carry out a general Revaluation of all Non-Domestic properties normally every five years. A general Non-Domestic Revaluation took effect from 1st April 2017.
- 2.2 Consequent to the Revaluation, 3,568 appeals against 3,460 subjects with a total rateable value of £252,557,705 were received by the statutory deadline.
- 2.3 Appeals against entries in the 2005 and 2010 Valuation Rolls remain outstanding and require to be disposed of.
- 2.4 The Assessor is required to maintain the Valuation Roll for his area by amending it to reflect a number of circumstances including physical changes to properties. Any such change to the Valuation Roll may be appealed by relevant parties.
- 2.5 Further to the publication 'The Barclay Review' the Scottish Government consulted on the implementation of its recommendations during summer 2018. Both the Assessor for Dunbartonshire and Argyll & Bute VJB and the Scottish Assessors Association made submissions to the consultation.
- 2.6 The Assessor is required to maintain the Council Tax Valuation List for his area by amending it to reflect new, altered and demolished properties. Additionally he must dispose of any proposals which are made against any entry in the Council Tax Lists.

3.0 Current Position

3.1 Non-Domestic Rating Valuation

3.1.1 2017 Revaluation – Appeals Progress

The disposal of Revaluation appeals was the major area of work for our valuation staff for the majority of 2018 and, in alignment with a series of scheduled local Valuation Appeal Committee (VAC) Hearings, good progress was made through the first three quarters of the year. Progress late in 2018 and early in 2019 was hindered somewhat by the dependency on others in the Scottish Assessors Association taking 'lead cases' in a variety of property categories. Notwithstanding that, by the end of January 2019, 2,041 appeals, representing 57.2% of those submitted, had been disposed of. This compares favourably with the national disposal rate of 41% at December 2018 and is very much in line with progress at the similar time following the 2010 Revaluation, when 57.5% had been disposed of at January 2012.

Of those dealt with, 1,526 (74.8%) have been withdrawn or otherwise disposed of without any alteration of the value and 515 (25.2%) have resulted in an altered valuation. Disposal of appeals will remain a priority, with VAC Hearings scheduled throughout the remainder of the Calendar year to ensure that all appeals are disposed of by the statutory deadline of 31st December 2020.

3.1.2 2005 and 2010 Revaluation Cycle Appeals

Despite the focus on 2017 Revaluation appeals, there has been some progress in relation appeals from previous revaluation cycles. In September it was reported that 71 such appeals were outstanding and that number has been reduced now to 58.

3.1.4 Maintenance of the Valuation Roll

Since the last report to the Joint Board in September, 328 changes have been made to the Valuation Roll, bringing the total in the current financial year to 845.

3.1.5 Maintenance of the Roll – 2017 Appeals

Since the 2017 Revaluation came into effect, 492 'running roll' appeals have been received. Of the total submitted, 57 have been resolved leaving 435 appeals outstanding. These will largely be dealt with in parallel with the 2017 Revaluation appeals.

3.1.6 The Barclay Review of Non-domestic Rates

A consultation on the implementation of the recommendations of the Barclay Review closed in September. To date, the Scottish Government has not yet published either the analysis of the consultation or their response to it.

The Government has, however, committed to publishing a Non-Domestic Rates Reform Bill prior to the end of March 2019 and this will be followed by a tranche of secondary legislation.

Throughout this period the SAA has engaged with the Scottish Government on the details of system reform and with both the Scottish Government and COSLA on the funding implications of the proposed changes. Early estimates of the costs of implementing the required changes have been included in the revenue estimates presented to the Joint Board separately for today's meeting.

The Assessor has established an internal implementation Project Team which will take a lead in planning the resources and actions required to deliver the various changes being proposed.

3.2 Council Tax Valuation

3.2.1 Maintenance of the Council Tax Valuation Lists

Since the last report to the Joint Board in September, 450 dwellings have been added to the Council Tax Valuation List bringing the number of new additions for the financial year to 903. In the same period 282 dwellings have been deleted, bringing the total number of deletions for the 2018/19 year to 438.

3.2.2 Council Tax Proposals and Appeals

Since the start of the 2018/19 financial year, 246 new proposals have been received and 256 have been disposed of, leaving 154 currently outstanding.

4.0 **Recommendations**

4.1 Members are asked to note:-

- (a) The progress in relation to disposal of Non-Domestic Rating appeals,
- (b) Progress in relation general maintenance of the Valuation Roll,
- (c) That a Non-Domestic Rates Reform Bill is expected to be published in March 2019,
- (d) The establishment of an internal Project Team to lead on Barclay implementation,

- (e) Progress in relation general maintenance of the Council Tax List,
- (f) Progress in relation to the disposal of Council Tax appeals.

Person to contact:

David Thomson (Assessor and ERO)

Tel: 0141 562 1260

E-mail: david.thomson@dab-vjb.gov.uk

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Assessor & Electoral Registration Officer

Valuation Joint Board – 1 March 2019

Subject: Electoral Registration Progress

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

The report provided to the Joint Board at the last meeting on 26th September 2018 referred to the 2018 autumn canvass, Individual Electoral Registration (IER) Funding 2018/19 and Anonymous Registration.

3.0 Current Position

3.1 The 2018 Autumn Canvass

The Household Enquiry Form (HEF) return rate at completion of the canvass was 82.04%, which was up from 79.51% in 2017.

2018

	Initial issue	1 st Reminder	%age Return	2 nd Reminder	%age Return	Final %age Return
ABC	48,528	16,998	65%	10,479	78%	87%
EDC	46,806	18,407	61%	11,181	76%	86%
WDC	45,235	22,758	50%	16,286	64%	73%
VJB Total	140,569	58,163	59%	37,946	73%	82%

2017

	Initial issue	1 st Reminder	%age Return	2 nd Reminder	%age Return	Final %age Return
ABC	48,491	20,980	57%	12,955	73%	85%
EDC	46,537	21,780	53%	13,013	72%	83%
WDC	45,017	25,472	43%	17,990	60%	69%
VJB Total	140,045	68,232	51%	43,958	69%	80%

Despite this general improvement, the West Dunbartonshire Council (WDC) area continues to have a low return rate, in comparison to the other two council areas. We supplied some postcode data to WDC's Performance and Strategy Team for data analysis to see if there was any pattern or useful information that could help and/or support our decision-making for future

canvassing in the WDC area. The completed analysis was provided to us on 30th November and will be fed into our annual “canvass evaluation”.

3.2 HEFs – Method of Response

We continue to offer a number of methods of responding to the annual canvass and the split of these is shown below:-

Method of Response	2017 Canvass		2018 Canvass		2018
	No of Returns	%age return	No of Returns	%age return	+/- %age
Post	52,425	37.43%	54,347	38.66%	1.23+
Electronic (web/phone/SMS)	42,993	30.70%	45,432	32.32%	1.62+
Phone (direct to office)/Email contact	3,045	2.18%	2,935	2.09%	0.09-
Door-to-door canvass	6,648	4.75%	6,075	4.32%	0.43-
Verified as second home/empty	5,615	4.01%	5,231	3.72%	0.29-
Returned/Empty/ Other	619	0.44%	1,308	0.93%	0.49+
Total	111,345	79.51%	115,328	82.04%	2.53+

We are currently reviewing the forms used during the canvass with a view to encouraging a shift to the cheaper and more efficient electronic methods of responding.

3.3 IER Funding 2018/19 - Cabinet Office (CO) funding for offsetting the additional costs of IER)

A Justification Led Bid (JLB) for additional IER funding was submitted to the UK Cabinet Office (CO) on 18th December 2018 for the sum of £18,204. The bid has been discussed in a telephone interview with CO officials and is currently being assessed by the CO. The outcome is expected to be confirmed in mid-March with payments to be made before the financial year-end.

4.0 **Fresh Signature for Absent Voters**

The law requires EROs to send a notice in writing to every absent voter (postal, proxy and postal proxy voters) whose signature on the personal identifiers record is more than five years old:

- requiring them to provide a fresh signature if they wish to remain an absent voter, and
- informing them of the date on which they would cease to be entitled to vote by post or by proxy in the event of a failure or refusal to provide a fresh signature (i.e. six weeks from the date of sending the notice)

We wrote to 11,121 absent voters on 11th January 2019 and issued 2,001 reminders on 7th February 2019.

5.0 Prisoner Voting

A consultation document, seeking views on the Scottish Government's (SG) proposal for ensuring compliance with the European Convention on Human Rights on the matter of prisoners voting, was issued on 14 December 2018. The consultation is due to close on 8 March 2019. The Valuation Joint Board's (VJB) Management Team provided comments to the Scottish Assessors' Association Electoral Registration Committee (the SAA) and they will forward a joint response to the SG. The submission will not express any view on the principle of prisoner voting and will, rather, concentrate on the practical and administrative issues arising.

6.0 Canvass Reform

A joint policy statement was issued by the UK, Welsh and Scottish Governments on 5 October 2018. The governments sought views on a proposed hybrid model for future canvasses which will have a data (local and national) discernment step at the start of the canvass, and will then allow a mixture of email, telephone and light touch contacts where most appropriate. This will allow for greater discretion for EROs to shape the canvass to activities which best suit their local circumstances. The consultation closed on 30 November 2018 and, again, the VJB Management Team provided input to the SAA joint response.

The Scottish, Welsh and UK governments are now working together to amend the legislation and guidance governing the annual canvass by autumn 2019. This timetable is set to allow sufficient time for the redesign, development and testing of Electoral Management Systems, for guidance to be revised and training delivered in time for the revised model to be used for the 2020 autumn canvass.

7.0 Scottish Government – Consultation on Electoral Reform

The Electoral Reform Consultation closed on 29th March 2018. The consultation analysis report was published on 12th October and the report, and the Scottish Government's response can be found at <https://www.gov.scot/Publications/2018/10/5747>.

Areas where reform is expected include extending the power of the Electoral Management Board for Scotland, extension of the franchise for Scottish Parliament and Local Government elections to everyone resident in Scotland, changes to the process for Local Government Boundary reviews, restrictions to one vote only at local government elections and changes to ballot paper layouts, though a number of these issues are likely to be subject to further consultation.

The Scottish Government is currently working on instructions to lawyers on those issues which will form part of the forthcoming Electoral Reform Bill.

8.0 Recommendation

Members are asked to note the content of this report.

Person to contact:

June Nelson-Hamilton (Principal Administration Officer)

Tel: 0141 562 1262

E-Mail: june.nelson@wdc.gcsx.gov.uk

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Assessor & Electoral Registration Officer

Valuation Joint Board – 1 March 2019

Subject: Personnel Policies, Procedures and Schemes - Updates

1.0 Purpose of Report

- 1.1 To seek Members approval of the following for application within the Joint Board:-
- (a) A revised Bereavement Leave Scheme
 - (b) A revised Alcohol and Substance Misuse Policy
 - (c) A revised Code of Conduct for Employees
 - (d) A revised Disciplinary Policy and Procedure
 - (e) A new Domestic Violence and Abuse Policy

2.0 Background

- 2.1 As members will be aware, the Valuation Joint Board generally aligns its Personnel Policies with West Dunbartonshire Council (WDC) and relies on WDC HR & OD Service for advice and assistance in the application of these policies and schemes.
- 2.2 In recent months West Dunbartonshire Council have, for various reasons, implemented a number of revised or new personnel policies and strategies, whereas those VJB policies which were in use were last updated between 2009 and 2017. No Domestic Violence and Abuse Policy specific to the VJB was in place.
- 2.3 Several of the drivers for changing policies in WDC were also applicable to the VJB. Further, there have been instances where advice to Joint Board employees and managers from WDC's HR&OD service has been provided on the basis of updated WDC policies and not the existing VJB policies. This can result in confusion and potential inconsistency in application of policies.

3.0 Progress

- 3.1 The Valuation Joint Board's Management Team has adapted the revised WDC policies, procedure and schemes for use within the Joint Board and these are attached for Members' consideration.

- 3.2 The revised policies, procedure and schemes have been provided to the relevant staff union for their consideration and there has been no adverse feedback.
- 3.3 It is understood that the unions were consulted during the preparation and implementation of the equivalent policies within WDC.

4.0 Recommendations

Members are asked to approve the revised/new:-

- (a) Bereavement Leave Scheme
- (b) Alcohol and Substance Misuse Policy
- (c) Code of Conduct for Employees
- (d) Disciplinary Policy and Procedure
- (e) Domestic Violence and Abuse Policy

for implementation within the Joint Board.

Person to contact:

David Thomson (Assessor and ERO)

Tel: 0141 562 1260

E-mail: david.thomson@dab-vjb.gov.uk

Appendix 1: Bereavement Leave Scheme

Appendix 2: Alcohol and Substance Misuse Policy

Appendix 3: Code of Conduct for Employees

Appendix 4: Disciplinary Policy and Procedure

Appendix 5: Domestic Violence and Abuse Policy



*Dunbartonshire and Argyll & Bute
Valuation Joint Board*

BEREAVEMENT LEAVE SCHEME

February 2019

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Quick Reference - Associated Documents and Version Control

Title	Bereavement Leave Scheme
Lead Officer	David Thomson
Updates	1.1
Supersedes Version	Version 1.0 February 2017
Driver for change	Terms updated to allow for attendance at funerals which has been transposed from special leave Scheme.
Review Date	The scheme will be reviewed in line with any related new or amendments to legislation as required.

Version Control

Version	Originator	Summary of Changes	Date
0.1d	David Thomson	New Draft Policy	December 2016
0.2d	David Thomson	Management Team Approval	January 2017
0.3d	David Thomson	Created stand-alone Policy	07 February 2017
1.0	David Thomson	Joint Board Approval	24 February 2017
1.1	David Thomson	Update to take account of Special Leave changes	March 2019

BEREAVEMENT LEAVE

CONTENTS

SECTION	TITLE	PAGE NO.
1	INTRODUCTION / BACKGROUND	4
2	KEY FACTS AND TERMS	4
3	GUIDANCE ON THE RELATED PROCEDURE	4
4	SUPPORTING BEREAVED EMPLOYEES	5
5	WHEN YOUR COLLEAGUE IS COPING WITH BEREAVEMENT	7
6	APPENDICES	7-10

1. INTRODUCTION / BACKGROUND

- 1.1** Dunbartonshire and Argyll & Bute Valuation Joint Board (“The Joint Board”) recognises the sensitive and often very distressing nature of bereavement. This scheme is designed to provide guidance and a compassionate response to employees at this time of bereavement.
- 1.2** The Joint Board recognises the implications of, and its responsibilities under, the Equality Act 2010 and this scheme enhances the support and assistance available to employees coping with bereavement.
- 1.3** The following leave provisions should provide our employees with coping strategies to help with bereavement. They aim to encourage managers and employees to have open and honest discussions and a flexible approach should be considered to support the employee to balance work and cope with their grief.
- 1.4** This scheme will complement the provisions of the special leave scheme.

2. KEY FACTS AND TERMS

Funeral Attendance and Associated Arrangements

- 2.1** An employee who is making arrangements for the funeral of a close relative or other dependant may be granted up to 5 days, pro-rata, paid leave. These days do not need to be taken consecutively, but can be over a 14 day period immediately following the bereavement.
- 2.2** Employees will be granted up to one day of paid leave to attend the funeral of a close relative.
- 2.3** For attendance at any other funeral, time off to attend the funeral service would be granted as unpaid leave up to a maximum of one half day in line with business needs
- 2.4** Applications for funeral attendance and associated arrangements should be made via the Special Leave request form.

Bereavement Leave

- 2.5** Bereavement leave is paid leave that allows an employee time off to deal with their personal distress when a close member of their family dies.
- 2.6** This scheme is aimed to support employees who experience the death of a close relative (normally husband/wife or partner, parents, step-parents, children, dependants or sibling).

- 2.7** Leave with pay, up to a maximum of two weeks (pro-rated for part time employees), will be granted where the death is of a close relative (see above). Where an employee is unable to return to work following a period of bereavement leave, they should discuss with their manager taking any further period of absence as annual leave, flexi leave or unpaid leave.

3. GUIDANCE ON THE RELATED PROCEDURE

- 3.1** If an employee wishes to request Bereavement Leave, they should speak to their line manager as soon as practicably possible to discuss their request. Bereavement leave will **normally** be granted.
- 3.2** Employees should request leave in advance of taking any days from their line manager and **after, or if they are likely to** exhaust the provisions of the Special Leave Scheme.
- 3.3** An employee with concerns about the grieving process impacting on their work performance should discuss this in confidence with their line manager, to ensure that any reasonable adjustments that may be necessary are discussed and put in place and that the employee is supported in their return to the full range of duties. The Joint Board may refer the employee to Occupational Health for guidance in some circumstances.

4. SUPPORTING BEREAVED EMPLOYEES

- 4.1** In the early days of an employee's bereavement, it is good practice for a manager to:
- Offer their condolences.
 - Ensure the bereaved employee knows they are not expected to work on the day the death takes place and it is accepted that they may need some time off work.
 - Begin a dialogue with the employee, asking how they would like to stay in contact. Is phone or email preferred? Are there particular times to avoid? Managers should take into account that in the first few days, the employee may not wish to speak to anyone.
 - Ask how much information they wish their co-workers to have about the death. Remember that this information is private under data protection legislation, and stick strictly to the facts.
 - Consider what action needs to be taken if the death is reported in the media, particularly if the press contact the workplace or approach co-workers for interview.
 - Ask if the employee wishes to be contacted by colleagues.
 - Be conscious of cultural diversity and the impact this may have on, for example, days taken to allow the employee to fulfil religious or cultural expectations such as mourning rituals.
 - Be open to revising and reviewing the situation with the employee. Above all, keep the dialogue open.

- 4.2** A conversation about when the employee anticipates returning to work may not be appropriate in the first days of bereavement. However, it is important to start a dialogue which will allow an open discussion around how the employee is coping, the availability and terms of this Bereavement Leave Scheme, when they might be ready to return to work, and any adjustments that might help with this (e.g. a phased return).
- 4.3** The Joint Board recognises that returning to work **after** a period of bereavement is difficult. Employees may discuss with their line manager the following support services, which may be of some assistance (several are provided through our partnership with West Dunbartonshire Council (WDC)):
- Time for Talking Counselling Service
 - Occupational Health
 - Trades Union Representative
 - WDC Human Resources
 - MacMillan Cancer Support Team
 - Money advice service
 - WDC Employee Carers Support Network
 - Carers of West Dunbartonshire
 - Breathing Space
 - CRUSE Bereavement Care Scotland
- 4.4** Special or significant days, such as the inquest, anniversary of the death, or the birthday of the person who died, can also be particularly difficult times for bereaved employees. Sensitivity around these times, particularly when considering requests for specific annual leave requests, will help employees to manage their grief.
- 4.5** Bereavement will frequently lead to changes in the personal and financial circumstances of the bereaved employee. An employee who loses their partner, for example, may become responsible for raising their children as a single parent. An employee whose sibling dies may take on caring responsibilities for an elderly parent. Any death which affects children or vulnerable adults may mean they need increased support from the people who care for them.
- 4.6** Managers should be mindful of the family unit of the bereaved employee, and appreciate that in many cases a flexible approach, such as offering flexible working, is most likely to support and retain the employee as they negotiate new or increased caring responsibilities.
- 4.7** For parents, the loss of a child will be devastating and managers should recognise that in this instance a longer term change in working hours may be required, for example, reduced hours or flexible working.

- 4.8** In instances where the employee may require advice or guidance on financial or benefit matters, a referral to welfare and money advice service, via WDC, may be appropriate with the permission of the employee. Alternatively the Citizens Advice Bureau may be able to help.

5. WHEN YOUR COLLEAGUE IS COPING WITH BEREAVEMENT

- 5.1** Bereavement can raise a wide range of practical, social, emotional and spiritual needs. Some people will benefit from peer support and others will prefer time alone.
- 5.2** Grief does not have predicted stages and phases. Everyone reacts differently to bereavement, and this should be understood and respected by both the employer and employees.
- 5.3** In some situations a death can have an impact on a number of employees or across the whole workforce, for example, where a co-worker has died. The principles of flexibility and empathy outlined above still very much apply but there may be an increased impact on the Joint Board and the way this is dealt with can have long lasting implications on the relations between the employer, the workforce and the wider community.
- 5.4** The employer should contact the family to offer condolences, and agree a point of contact for any questions they may have, for example, about pay or pension arrangements.

6. APPENDICES

- 6.1** Appendix 1 - ACAS Good Practice Guide to Managing Bereavement in the Workplace
Frequently asked questions
- 6.2** Appendix 2 - Contact Information



Appendix 1

ACAS Good Practice Guide to Managing Bereavement in the Workplace

Frequently asked questions

- Q. My employee has told me that their relative has been diagnosed with a life-limiting illness. What should I do?
- A. As with bereavement, everyone will respond differently to a diagnosis of a life-limiting illness (sometimes called a 'terminal' illness). The impact on the employee, and on their practical and financial concerns, can be similar to bereavement, and should not be underestimated. In addition to employees' right to 'reasonable' time off to deal with emergency situations, it is good practice for employers to open a dialogue and take a compassionate and flexible approach. This means holding regular reviews with the employee to check how they are coping, and facilitating time off when needed through flexible working, annual leave, disability leave or carers leave. Where the employee needs to take leave, they should be offered a choice between using annual leave and unpaid leave. Employees who take leave to care for someone who is dying are still likely to need support after the death.

For more information on this see Carers Leave Scheme, Cancer Support Policy or contact your Human Resources Team.

- Q. Should employees be given paid bereavement leave?
- A. It is good practice to offer employees some paid leave after a bereavement, this is set out within this scheme. The physical and emotional impact of grief may mean that some bereaved employees need additional time away from work to cope with their grief, make practical arrangements, or to support a bereaved child. In cases where the employee feels they need time away from work it is good practice to offer flexible or part time working, or a period of unpaid leave.
- Q. In the year after bereavement my employee has reached a trigger through the Attendance Management Policy. Should I use discretion?
- A. It is essential that each case be considered individually and any use of discretion should be discussed with the Assessor or Depute and WDC's HR&OD prior to making the decision.
- Q. Could it be considered discrimination if I don't allow a bereaved employee time off to attend a funeral?

A. Funeral requirements vary across cultures, and some communities may require that these are carried out promptly. Refusing to allow an employee to attend religious rites after a death could be considered indirect religious discrimination. It is good practise to accommodate requests to attend funeral rites wherever possible. For further advice contact your Human Resources team.

Q. One of my team has been bereaved. What should I say to the rest of the team?

A. Bereavement is a personal issue and employees have the right to keep this confidential under data protection legislation. Good practice would be to speak with your employee and ask them what they would like their colleagues to be told. If you can't contact the employee, then say as little as possible to the team. It may be appropriate to explain their absence by referring to 'personal reasons' or at most 'bereavement'. The employee can decide how much they want their colleagues to know at a later point.

If a bereaved employee is worried about how they will be treated by colleagues on their return to work, ask them what would help, and offer to share this with the wider team. For example, some employees may ask that no one mentions the bereavement, but instead keeps things focused on work matters. Others will appreciate gestures of empathy and support.

Q. If I give my employee time off for their bereavement, does it mean I'll have to give all my employees the same allowance?

A. It is good practice to follow the Joint Board's Bereavement Scheme which clearly outlines what all employees are entitled to. However, every instance of bereavement is different, and there may be exceptional circumstances in different cases. Each bereavement event should be considered on a case by case basis. If in doubt, speak to WDC's Human Resources.

Q. Where can I get advice or training about what to say, or arrange support for my employee?

A. Time for Talking offer a 24 hour helpline for advice, information and support for employees and their immediate family members. The telephone number is 0800 970 3980. You can also contact WDC's Human Resources Team on 01389 737373.

Appendix 2

Contact Information

- *Time for Talking Counselling Service*
0800 970 3980
24 dedicated helpline for employees and their families
For more information visit the WDC HR&OD knowledge portal on the intranet.
- *The Joint BoardMacMillan Carer Support services*
01389 608128.
For more information visit the WDC intranet.
- *MacMillan Breathing Space*
Telephone Breathing Space 0800 83 85 87
A first point of contact for anyone who is struggling to cope emotionally with cancer or just needs to talk about how they are feeling.
For more information visit the WDC intranet.
- *Money Advice and Welfare Advice Section*
Money advice and support can be obtained from the WDC's Money Advice and Welfare Advice section on 0800 980 9070.
For more information visit the WDC intranet.
- Citizens Advice Bureau
Provide independent advice.
For more information visit the WDC intranet or call Clydebank office on 0141 435 7590 or Alexandria office on 01389 752727.
- CRUSE Bereavement Care
Cruse Bereavement Care exists to promote the wellbeing of bereaved people and to enable anyone bereaved by death to understand their grief and cope with their loss. The organisation provides counselling and support. For more information visit the intranet or call 0845 600 2227.



*Dunbartonshire and Argyll & Bute
Valuation Joint Board*

Alcohol and Substance Misuse Policy

Document Management - Version Control

Policy Title & Reference	Alcohol & Substance Misuse Policy		
Version Number & Date	2.0d	January 2019	
Title, Version Number & Date of Superseded Version (if applicable)	Alcohol & Substance Misuse Policy	1.0	Feb 2009
Rationale for introduction/Driver for change	Updated to incorporate Psychoactive Substances Act 2016 and revised guidelines on sensible drinking.		
Summary of Substantive Changes (if applicable)			
Summary of Technical Changes (if applicable)	As above		
Lead Officer	Assessor & ERO		
Final Trades Union Position	Technical changes in version 1.4 were agreed <i>(as was the content of version 1.3)</i> .		
Consultation & Approval Process	Body	Date	
	Management Team	23 January 2019	
	Joint Board		
Accompanying Documentation (incl. EIA)	Existing EIA (2010)		
Linked Policy, Schemes and Procedures	Code of Conduct for Employees Disciplinary Procedures Attendance Management		

Contents

Section	Title	Page Number
Alcohol & Substance Misuse Policy		4 - 9
1	Introduction	4
2	Definition	4
3	Scope	5
4	Key Principles	5
5	Application of Policy & Procedure	6
6	Legislative Framework	7
7	Responsibilities	8
8	Review	9
Alcohol & Substance Misuse Procedure		10 - 17
1	Introduction	10
2	Identifying Alcohol/Substance Misuse Related Problems/Difficulties	10
3	Referral Procedures	11
4	Dealing with a Suspected Alcohol/Substance Misuse Related Problem (Informal Intervention)	14
5	Applying Precautionary Suspension to an Intoxicated Employee	14
6	Driving Implications	15
7	Additional Aspects	15
8	Support	16
Appendices		17 - 25
1	Definitions	17
2	Supporting Agencies & Contact Numbers	19
3	Management Referral for Conduct, Capability or Performance	21
4	Guidelines on Sensible Drinking	22

Alcohol and Substance Misuse Policy

1. INTRODUCTION

- 1.1** Dunbartonshire and Argyll & Bute Valuation Joint Board (the Joint Board) is committed to providing a safe and productive working environment and to promoting the health, safety and well-being of its employees. The Alcohol and Substance Misuse Policy is designed to ensure that employees are aware of the risks associated with alcohol and/or substance misuse and the consequences, including the legal consequences, of their actions.
- 1.2** Excessive drinking and/or substance misuse can impair both mental and physical performance, and may impact on an employee's personal and working life. At work, alcohol and/or substance misuse can result in reduced attendance, sub-standard work performance and increased health and safety risks for the employee and others. Furthermore, the effects of alcohol and/or substance misuse are likely to be detrimental to the Joint Board's reputation and image and its ability to deliver high-quality services.
- 1.3** The Joint Board will endeavour to prevent and eliminate, as far as is reasonably possible, any such behaviour which will increase the potential for ill health, accidents, absence, poor performance or which will otherwise adversely affect the Joint Board, its employees or its service users.
- 1.4** The policy seeks to ensure that all employees are aware of the Joint Board's position on alcohol consumption in the workplace to assist in the prevention of employees developing alcohol and/or substance misuse problems, to help those who do, and to prevent employees from placing themselves in disciplinary situations arising from alcohol and/or substance misuse related problems by offering an employee assistance programme which will provide confidential support and advice to employees with alcohol and/or substance misuse related problems.
- 1.5** In consequence, the Joint Board will adopt a zero tolerance approach to the use of alcohol and other substances (including psychoactive substances known as 'legal highs') in the workplace. All those covered by the policy are required to report for work completely free from the effects of alcohol or other substances, and remain free from the effects of alcohol/substances for the duration of their working day.

2. DEFINITION

- 2.1** This policy covers the misuse of intoxicating substances, which include alcohol, drugs controlled under the Misuse of Drugs Act 1971, other drugs and supplements controlled under the Psychoactive Substances Act 2016 (known as 'legal highs') and any other substances that could adversely affect work performance and/or health and safety.

Appendix 1 provides further information on recognised substances that may be misused or abused, and a definition of terms contained within the policy and supporting procedure.

3. SCOPE

- 3.1** To ensure a consistent and fair approach and to ensure a safe working environment for all employees this policy does not discriminate at any level of employment and applies to all employees within the Valuation Joint Board including Employees, Elected Members, Chief Officers or Contractors working on behalf of the Joint Board
- 3.2** The Joint Board will ensure that good equal opportunities practice underpins the operation of this policy and will apply to all employees irrespective of age, disability, gender re-assignment, marriage and civil partnership, pregnancy and maternity, race, religion or belief, sex and sexual orientation.
- 3.3** The policy covers performance and conduct issues arising from alcohol and/or substance misuse.

4. KEY PRINCIPLES

- 4.1** The key principles of the policy are to:
 - i. Ensure a clear understanding within the workplace of the Joint Board's zero tolerance approach to alcohol and/or substance misuse.
 - ii. Raise awareness of the risks and potential harm to health associated with the use of intoxicating substances
 - iii. Create a climate that encourages employees who may be misusing alcohol or substances to come forward and seek help.
 - iv. Ensure that Managers have been trained to understand the issues involved and have the skills and knowledge to deal appropriately when there is a problem.
 - v. Provide a framework to enable instances of alcohol and/or substance misuse to be handled in an appropriate, fair and consistent and confidential manner.
 - vi. Support employees who acknowledge they have developed a dependency problem and need help.
 - vii. Provide a safe working environment for all employees.

5. APPLICATION OF POLICY AND PROCEDURE

- 5.1** As an employer, the Joint Board has two principal areas of concern in respect of alcohol and substance misuse. Firstly, concern for the health and safety of all employees, and secondly, concern that there should be clear rules governing the consumption of any alcohol and/or substance misuse, which may adversely affect the conduct of the employee in his/her ability to undertake the duties of employment.
- 5.2** Problems relating to alcohol and/or substance misuse can arise from intoxication, regular use, or dependence and frequently lead to the development of problems or difficulties for employees which affect their health and social functioning and/or impair their work capability. Alcohol and substance misuse can result in reduced levels of attendance, sub-standard work performance and increased health and safety risks not only for the individual concerned but also for others, for example work colleagues, members of the public, contractors and service users. The policy is underpinned by supporting procedures.

Supporting Employees

- 5.3** The Joint Board is committed to assisting employees who have serious long-term alcohol or substance misuse problems as well as those whose difficulties are relatively less serious and/or short-term, through preventative action and a range of referral options outlined in the supporting procedure.
- 5.4** Managers will adopt a supportive and constructive approach when dealing with employees who may be experiencing alcohol and/or substance misuse related problems. This means that employees seeking assistance for a substance misuse problem will not have their employment terminated simply because of their dependence/addiction.
- 5.5** However, there will be some circumstances where the employee's actions are so serious, inappropriate or dangerous, whether dependency related or not, which will be treated as a disciplinary matter and may result in the summary dismissal of the employee (i.e. gross misconduct). There may also be circumstances where an employee will receive a disciplinary penalty other than dismissal where the circumstances of the employee's actions are of a serious nature.

Health & Safety at Work

- 5.6** The Health and Safety at Work Act (HSAWA) 1974 places a statutory duty on employers to ensure the health, safety and welfare of their employees. This duty is breached if employees are knowingly allowed to be at work whilst under the influence of alcohol, drugs or substances, as this may impair their performance and put themselves and other employees "at risk". If a manager allows an employee to remain at work whilst impaired by alcohol and/or substances, or fails to take the appropriate action in accordance with this policy, they may be subject to disciplinary action.

5.7 The Joint Board has adopted a zero tolerance approach and therefore:

- Employees must report to work free from the effects of alcohol or substance misuse e.g. this requires that employees are not hung-over, nor should their breath smell of alcohol, nor should they have taken drugs or other substances which could cause impairment. (In cases where prescribed medication is taken please refer to Section 5.9).
- Additionally, given that one alcoholic drink can cause impairment, alcohol consumption is not permitted in and around the working day.
- Intoxicating substances such as alcohol may remain in the system for some time and even small amounts can impair performance and jeopardise safety. Employees are personally responsible for allowing sufficient time for the intoxicating substance to leave their system before reporting for work.

Exceptions

5.8 In circumstances of special occasions e.g. authorised Joint Board functions etc., alcohol consumption may be permitted on the Joint Board's premises but specifically and only under the following circumstances i.e.

- Employees are not on duty and not required to return to work after consuming alcohol. Prior permission must be sought and given by either the Assessor & ERO or the Depute Assessor & ERO before alcohol is permitted at any occasion.
- Employees conducting Joint Board business in their own time should seek guidance from their Manager. All employees would be expected to act in a professional manner while representing the Joint Board.

Prescribed Medication

5.9 Where drugs are prescribed by a GP, employees should seek advice from the GP or pharmacist as to whether these drugs might affect their ability to fully undertake their work duties. If this is the case the employee should notify their Manager immediately that the medicine might cause side effects and impair their ability to undertake their duties safely and effectively.

5.10 Employees are not required to disclose the actual medical condition being treated nor the medication – simply the impact/side effects.

6. LEGISLATIVE/POLICY FRAMEWORK

6.1 The Joint Board will comply with associated legislation e.g. The Misuse of Drugs Act 1971, The Health & Safety at Work Act 1974, the Workplace (Health and Safety and Welfare) Regulations 1992, the Management of Health and Safety at Work Regulations 1999, the Equality Act 2010, the Human

Rights Act 1998, the Data Protection Act 2018 and the Road Traffic Act 1988 and the Transport and Works Act 1992.

- 6.2** Under the Misuse of Drugs Act 1971 it is an offence to supply or possess controlled drugs. Where evidence warrants, the Joint Board will inform the police of illegal drug use or any activity or behaviour over which there are concerns as to its legality. The Psychoactive Substances Act 2016 states it an offence to produce, supply or offer to supply any psychoactive substance if the substance is likely to be used for its psychoactive effects and regardless of its potential for harm. The only exemption from the Act are those substances already controlled by the Misuse of Drugs Act, nicotine, alcohol, caffeine and medicinal products.
- 6.3** Accordingly, the Joint Board will inform the Police if an employee, or contractor or anyone else covered by this Policy, has been involved in the production, supply, or the offer to supply controlled drugs on Joint Board premises, or during the course of their work or employment with the Joint Board.

7. RESPONSIBILITIES

7.1 Managers' Responsibilities:

- Be aware of the signs of alcohol and/or substance misuse and the effects on performance, attendance, conduct and health of employees.
 - Ensure the health, safety and welfare of employees and others with whom they come into contact.
 - Ensure that employees understand the Policy and are aware of the Joint Board's zero tolerance approach and the consequences regarding the use of alcohol, drugs and other intoxicating substances within the workplace.
 - Ensure that employees are aware of the support that is available to them should they have a problem.
 - Monitor the performance, behaviour and attendance of employees as part of the normal supervisory relationship.
 - Intervene at an early stage where changes in performance, behaviour, sickness levels or attendance patterns are identified to establish whether alcohol and/or substance misuse is an underlying cause.
 - Ensure that the referral process is used as appropriate.
 - Instigate disciplinary measures where appropriate to do so (i.e. where employee's actions are of a serious nature, or where support mechanisms have failed and disciplinary action has been suspended).
- 7.1.1** Where a Manager is aware, or suspects, that an employee is misusing intoxicating substances they should seek advice from a WDC HR Officer on the approach to be adopted.

7.1.2 The Manager will ensure that individual cases are treated confidentially as far as is legitimately and legally possible. However, it may be necessary in order to provide effective support for information to be shared with others, for example occupational health, other agencies.

7.2 Employee Responsibilities:

7.2.1 Employees are required to familiarise themselves with this policy and comply with its provisions and also the Joint Board's Code of Conduct for Employees.

7.2.2 Employees are expected to present a professional, courteous and efficient image to those with whom they come into contact at all times. They therefore have a personal responsibility to adopt a responsible attitude towards drinking and taking prescribed and over-the-counter drugs.

7.2.3 Employees are not permitted to possess, store, trade or sell controlled drugs on Joint Board premises or bring the Joint Board into disrepute by engaging in such activities outside of work. The only exception would be the possession/storage of prescribed medication by the employees GP or other medical adviser for their personal consumption.

7.2.4 Employees are strongly encouraged to seek help if they have concerns regarding their alcohol or drug consumption. It is recommended that they approach their Manager in the first instance so that the Manager can arrange for the provision of appropriate support to help rehabilitation, for example referral to the occupational health service, or appropriate referral agencies.

7.2.5 Employees are expected to co-operate with any support and assistance provided by the Joint Board to address any alcohol and/or substance misuse related problems.

7.2.6 Employees have a responsibility for taking action if they suspect another employee is consuming alcohol on Joint Board premises or is not free from the effects of alcohol and/or drugs in the workplace. Under such circumstances employees **must** report the circumstances to a more senior officer who will be required to take appropriate action. Where issues of seniority may inhibit an employee from reporting their suspicions to another Manager, they may opt to inform the Case Management HR Section of WDC.

8 REVIEW

8.1 This policy will be updated to incorporate any relevant change to legislation or best practice as required.

8.2 Complaints about the implementation of the policy or procedures should be referred to the Assessor or Depute Assessor in the first instance.

Alcohol and Substance Misuse Procedure

1.0. INTRODUCTION

- 1.1** The Alcohol and Substance Misuse Procedure has been developed to provide guidance and support to Managers and employees in the effective implementation of the Policy.
- 1.2** The procedure provides a clear framework and outlines the steps to be taken at an early stage to tackle any problem identified in order to prevent the situation deteriorating into a performance, attendance or disciplinary matter. The focus is placed on impaired work performance and/or behavioural problems that provide a legitimate basis for intervention, without interference in an employee's "private life".
- 1.3** Encouragement and assistance will be offered to employees who suspect or know that they have an alcohol or substance misuse problem, to seek help voluntarily at an early stage. The support available is contained within this procedure.

2.0. IDENTIFYING ALCOHOL AND/OR SUBSTANCE MISUSE RELATED PROBLEMS OR DIFFICULTIES

- 2.1** There are many signs of alcohol and/or substance misuse and identifying addiction problems in the work situation is dependent upon the expertise of the Manager and the supporting agencies (Appendix 2). In the case of the Manager the expertise lies in how well they know their employees and in identifying that a work-related problem exists. The expertise of a relevant agency enables a decision to be made as to whether or not the problem stems from an alcohol or drug related problem and to recommend an appropriate support programme. Managers should never attempt to fulfill the role of the agency.
- 2.2** In terms of alcohol and substance misuse, Managers should also be aware that some of the symptoms are very similar to those of a range of medical conditions, notably diabetes and epilepsy. The correct approach is to make a full investigation of all the circumstances, including gathering medical evidence, before making any decisions.
- 2.3** The following indicators may assist Managers in recognising that an alcohol or substance misuse related problem may exist: -
 - Reduced work performance – errors, accidents, lowered quantity/quality, difficulty in concentration, erratic decisions, impaired memory.
 - Absenteeism and timekeeping – later arrival/early departure, peculiar and increasingly improbable excuses for lateness and absence and increased self-certified or unauthorized absence.
 - Personality changes – sudden mood changes, irritability & aggression, over-reaction to criticism, friction with colleagues.

- Physical signs – smelling of alcohol

2.4 Relevant Management training courses, such as Attendance Management, will include dealing with alcohol/substance misuse problems.

3.0. REFERRAL PROCEDURES

3.1 As detailed in the policy there are various categories of referral for support. The following outlines each category and the situations they should be used for. Details of the appropriate agencies are contained in Appendix 2 of the procedures.

3.1.1 Self-Referral

This is where an employee makes a direct approach for help to the counselling agency, and the referrals remains totally confidential to the employee. Some employees recognise and take ownership that they have a problem and need help but do not want anyone in the workplace to know. Should employees wish to opt for self-referral (i.e. not disclose their problem to their Manager) they may do so in their own time.

3.1.2 Voluntary Referral

This is when an employee decides to seek help through the Manager, the Assessor or WDC's HR before their problem has started to noticeably affect their work. In these situations, Managers should support the employee as much as possible. This could involve:

- Encouraging them to take advantage of the confidential services provided by the Employee Counselling Service (through WDC) and services provided by external agencies (See Appendix 2).
- Re-assuring the employee that what they have discussed will remain confidential.
- Ensuring that the employee is aware of the Alcohol and Substance Misuse Policy.
- Meeting with the employee to monitor their progress.

3.1.3 Management Referrals - Conduct, Performance or Capability

This is where it comes to the attention of the Manager through the course of conduct, performance or capability issues that an employee may have an alcohol or substance misuse problem and the Joint Board has no alternative but to intervene. Having conducted a formal investigation and in many situations considered evidence at a formal disciplinary hearing, Managers will require to decide upon the appropriate course of action. Depending on the circumstances the following outcomes may be possible:-

- Decide not to take any formal action and refer employee for help either through self-referral, voluntary referral or management referral.
- Decide to take the appropriate level of formal action but hold in abeyance subject to the following-
 - confirmation from the appropriate agency that the employee does have an alcohol or substance misuse problem and has accepted to undertake a suitable programme of help and treatment.
 - the employee satisfactorily attends and responds to the programme (a review will be built in after 6-8 weeks of counselling)
 - the employee's performance, conduct, and/or attendance return to an acceptable level.

Proceeding with Disciplinary Action

3.2 Whilst the disciplinary procedure may be suspended if alcohol consumption or substance misuse is shown to have affected conduct, in cases of gross or serious misconduct involving alcohol consumption or substance misuse, disciplinary sanctions up to and including dismissal may be imposed without reference to the Policy on Alcohol and Substance Misuse. In cases of one off incidents where there is no evidence of any underlying alcohol/substance misuse problems the normal disciplinary process will be followed.

3.3 Referral Process

3.3.1 Voluntary or Management Referrals for Conduct, Capability or Performance will be made through the Assessor or Depute. The referral process is detailed at **Appendix 3**.

3.3.2 Appointments will be made to the appropriate support agency. Normally, Dumbarton Area Joint Board on Alcohol or Alternatives (substance misuse). The appointment will be, where possible, at a mutually convenient time for both the employee and the Manager. Appointments may be made outwith normal working hours, and time off to attend support during working hours will always be at the Manager's discretion.

3.3.3 The support agency requires the employee to sign a contract agreeing to be bound by the rules of the Service. This contract will be terminated if the employee fails to attend for support or shows a lack of commitment.

3.3.4 Where a management referral has been made the employee will be required to sign a mandate consenting to the agreed information being shared with the employee's Manager and WDC's HR. The support agency will regularly furnish the HR Adviser with reports on attendance, co-operation and progression, which will be passed to the Manager for information or action as appropriate. Reports may, in strictest confidence, be shared with other parties

i.e. Occupational Health, who, in turn, will fully assist in seeking to resolve the problem. No confidential details will be disclosed.

- 3.3.5** Review meetings are an integral part of the management referral process. A mid-term review based on a report from the support agency will take place between the employee and the Manager with a HR Officer/HR representative in attendance. A review can be arranged at any stage of the support process if the Manager has any concerns regarding the referral. The employee may be accompanied by a trade union representative or work colleague.

3.4 Non Compliance/Acceptance of Support

- 3.4.1** Employees will be advised of the consequences of failure to comply with the terms of the referral or of non-acceptance of the offer. Referral does not mean immunity from the formal procedure for the future.
- 3.4.2** Where an employee has been referred to the appropriate support agency as part of a formal procedure, and does not comply with all requirements in respect of attendance, co-operation and commitment, the support assistance will be withdrawn and the appropriate Policy will be invoked.
- 3.4.3** Where an employee has been absent from work through an alcohol and/or substance related illness and has made good recovery, a rehabilitation and return to work plan will be prepared to assist in a positive return to the workplace. Advice will be sought from the Occupational Health Service in this regard.

3.5 Relapse

- 3.5.1** The Joint Board recognises the possibility of relapse (where behaviour or performance is affected by a pattern of substance misuse) and a limited relapse period applies. Where an employee relapses while undergoing support then, depending on the circumstances, he/she may be given one further chance. Issues that should be considered include the following:-
- How well the employee is responding to the support programme.
 - Level of improvement in the workplace.
 - The amount of time which has elapsed since the first incident.
 - The severity of the first and subsequent incident.
 - Any incidents that may have triggered the relapse.
 - Level of any disciplinary action held in abeyance.
- 3.5.2** However, a second relapse will usually mean that the appropriate sanctions will be automatically applied. Where a relapse occurs following successful support, no further leniency will be applied.

4.0 DEALING WITH A SUSPECTED ALCOHOL/SUBSTANCE MISUSE RELATED PROBLEM (INFORMAL INTERVENTION)

- 4.1** Where Managers suspect an alcohol or substance misuse related problem and no breach of policy has occurred, then they may wish to deal with this on an informal basis. The Manager may keep a personal note of any action taken.

5.0 APPLYING PRECAUTIONARY SUSPENSION TO AN INTOXICATED EMPLOYEE

- 5.1** Where it is suspected that an employee is intoxicated and unfit to be at work the Manager should arrange to have the employee removed from the workplace. In determining whether they are unfit to be at work the following questions/ observations may be considered: -

- Does the employee smell of alcohol?
- Are the employees actions inappropriate?
- Has the employee been drinking or using substances recently (within the last 24 hours)?
- What, and how much?
- When did they start drinking or using substances and when did they stop?
- Has the employee been taking any medication or any illegal drugs?

- 5.2** Asking these questions will help the Manager determine whether an employee is fit to carry out his/her duties. In terms of still being under the influence of alcohol from the night before refer to **Appendix 4**.

- 5.3** Prior to making a final decision as to whether or not to apply a suspension, where possible the Manager should request an appropriate witness to confirm that they agree with their opinion as the matter will have to be investigated as part of the disciplinary procedures. Removal from the workplace shall be with full pay (including any contractual payments) and will normally be for no more than one day. The employee will be expected to report to work the following day.

- 5.4** If the employee refuses to co-operate or is unmanageable, the Joint Board reserves the right to protect third parties. Where a Manager believes that the employee may cause a danger to himself/herself, other employees or Joint Board property, the Police may be notified.

- 5.5** The Manager will take reasonable steps to ensure that the employee does not drive a vehicle which may include:

- i. advising the employee not to drive their own vehicle as this would represent a further act which may result in disciplinary action. Further,

the Manager should advise the Police if the employee insists in driving their vehicle whilst suspected to be under the influence of alcohol.

- ii. arranging transportation to take employee home i.e. colleague, relative or taxi.

5.6 All Managers/Supervisors have a delegated authority to apply a precautionary suspension. Therefore in circumstances where the employee's Manager is not available any Manager/Supervisor may apply a precautionary suspension. This will entail the employee being asked to leave the workplace and reporting to the Assessor & ERO (or nominated Senior Officer) the next day.

5.7 The WDC Strategic HR Team should be advised of all suspensions and this should be copied to the WDC Strategic Lead – People and Technology.

5.8 The employee should report to the Manager on return as instructed, who will discuss the matter with them and advise of any necessary course of action.

5.9 If the Manager decides that the matter is serious enough to warrant disciplinary action the matter should be investigated and dealt with in accordance with the Joint Board's Disciplinary Procedures. If during the course of this process it emerges that the employee may have an alcohol or drug related problem, the matter should be dealt with in accordance with the formal intervention referral procedures outlined in Section 3.1.3.

6.0 DRIVING IMPLICATIONS

6.1 Employees employed in a driving capacity will not be allowed to undertake driving duties or travel or request to use their own car for travel whilst under referral to the Counselling Service.

6.2 If driving duties have been withdrawn as at 6.1, where appropriate, the employee will be required to undertake suitable alternative duties as prescribed by their Manager

6.3 If an employee is prescribed medical treatment by their GP for alcohol or substance related dependency there is an obligation on the employee to notify the DVLA. Failure to advise the DVLA of a medical condition that has become worse or a new medical condition that has developed since a licence was issued is a criminal offence, punishable by a fine of up to £1000. Details of the notification are available from the DVLA: www.dvla.gov.uk. In this instance the employee should seek further information from DVLA or their GP to establish whether they are required to advise DVLA of their condition.

7.0 ADDITIONAL ASPECTS

7.1 On return to work following a period of treatment, the employee will be able to return to the same job unless the Manager decides that, having sought advice from the Occupational Health Advisor or the employee's GP, the effects of the alcohol or substance misuse problem renders him/her unfit or unsuitable to

resume the same job. Where the same job cannot be resumed every consideration will be given to finding suitable alternative employment, however no guarantees can be made.

- 7.2** Having accepted help or treatment and the alcohol or substance misuse problem is resolved, normal promotional prospects will not be affected.
- 7.3** Any assistance given will be dealt with as a confidential matter between the employee, the manager concerned, along with the Assessor and/or Depute, the outside agency involved, the Valuation Joint Board, and West Dunbartonshire Council's Strategic HR Section.
- 7.4** The confidential nature of any records relating to alcohol or substance misuse problems or difficulties will be strictly preserved.
- 7.5** The illegal possession, supplying or the offering to supply controlled drugs on Joint Board premises or anywhere else while working for the Joint Board will be regarded as a breach of Joint Board policy and, as such, will be treated within the scope of the Disciplinary Procedure. In such circumstances the Joint Board has a legal requirement to notify the Police.
- 7.7** Where off duty drinking or drug taking have a resulting impact on an employee's ability to carry out his or her job then this may be considered formally under Joint Board Policy.
- 7.8** The Joint Board will ensure the provision of alcohol and drugs education and information for all employees and promote awareness of the effects of alcohol and drugs and encourage positive health among employees. This will include:
- Raising awareness of the health effects and risks of alcohol and drugs through information leaflets.
 - Information on sensible drinking (Appendix 4).
 - Notification of the Alcohol and Substance Misuse Policy through a staff circular or other briefing.
 - Organisational procedures including support and referral process (Appendix 2 and 3).

8.0 SUPPORT

- 8.1** The effects of alcohol and/or drug related problems can impact not only on the individual with the problem, but also on family members, friends or colleagues. Employees who are affected by another individual's alcohol or drug related problems can seek assistance from the Assessor & ERO, the Employee Counselling Service provided through WDC or by contacting any supporting agencies contained within **Appendix 2**.

DEFINITIONS

This Policy and Procedure makes reference to substance misuse, drug misuse, and abuse. In general, substance or drug misuse can be taken to mean using substances or drugs in a socially unacceptable way, while abuse means using them in a harmful way.

Recognised substances that may be misused or abused include (but not are limited to):

Illegal Drugs	Cannabis
	Amphetamine
	Ecstasy
	Heroin
	Cocaine
Controlled Prescribed Drugs	Methadone
	Diamorphine
	DF118
	Tuinal
	Anabolic steroids
Other Prescription Drugs	Diazepam
	Temazepam
Other Substances	Alcohol*
	Over the counter medication*
	Caffeine*
	Nicotine*
	Solvents*
	* Which used inappropriately or excessively can be dangerous
Psychoactive Drugs ('legal highs')	<p>Legal highs are substances that have similar effects to illegal drugs like cocaine or cannabis. They are sometimes called club drugs or new psychoactive substances (NPS). Many of these drugs are now controlled, but some are still legal to possess. This doesn't mean that they are safe or approved for people to use. Some drugs marketed as legal highs actually contain ingredients that are illegal to possess.</p> <p>Examples are: types of Plant Food, Bath Salts, Nitrous Oxide (known as laughing gas).</p>

Definition of terms:

Intoxicating substance	A substance that changes the way the user feels mentally or physically. It includes alcohol, illegal drugs, legal drugs, prescription medicines (for example tranquillisers, anti-depressants, over-the-counter medicines) solvents, glue, and lighter fuel.
Controlled Drugs	These are drugs covered by the Misuse of Drugs Act 1971. They include both drugs with no current medical uses as well as medicinal drugs that are prone to misuse. All are considered likely to result in substantial harm to individuals and society.
Harmful/problematic use or misuse	Use of an intoxicating substance or substances that harm health, physical, psychological, social or work performance but without dependency being present.
Dependency	A compulsion to keep taking an intoxicating substance either to avoid effects of withdrawal (physical dependence) or to meet a need for stimulation or tranquillising effects or pleasure (psychological dependence)
Addiction	A state of periodic or chronic intoxication produced by the repeated intake of an intoxicating substance. This means that a dependency has developed to such an extent that it has serious detrimental effects on the user and often their family as well, and the individual has great difficulty discontinuing their use. The substance has taken over their life.

SUPPORTING AGENCIES AND CONTACT NUMBERS

Management referrals will be made to either the Dumbarton Area Joint Board on Alcohol or Alternatives, as appropriate.

It is recognised that some employees may also wish to approach other organisations for support and contact details of other agencies are provided.

AGENCY	CONTACT NO.
<i>Alcoholics Anonymous</i> (Helpline for people with drink problems, staffed by recovering alcoholics. Open 365 days per year)	0845 769 7555
<i>Al-Anon (For Family & Friends)</i> (Helpline for people affected by someone else's Drinking)	020 7403 0888
<i>Alternatives</i> (Community based drug project. Offers alternatives to drug use through a confidential service to individuals, young people and families currently or previously affected by drug use)	
1/3 Quay Street Dumbarton G82 1LG Or 34 Alexander Street Clydebank G81 1SQ	01389 734500
Clydebank Community Addiction Team 120 Dumbarton Road Clydebank G81 1UG	0141 951 2420
Time for Talking WDC Counselling Service Ben View Centre Strathleven Place Dumbarton G82 1BA	0141 562 2311
	0800 970 3980

Dumbarton Area Joint Board on Alcohol

(one to one counselling, groupwork, social drop-in, outdoor activities, complementary therapies, prevention/education service)

West Bridgend Lodge
West Bridgend
Dumbarton
G82 4AD
Or
82 Dumbarton Road
Clydebank
G81 1UG

01389 731456
email@daca.org.uk

0141 952 0881
Clydebank@daca.org.uk

Drinkline

0300 123 1110

FRANK (Friendly Confidential Drugs Advice)

0300 123 6600
frank@talktofrank.com

Gamblers Anonymous Helpline

0370 0508 881

Know the Score Drugs Helpline

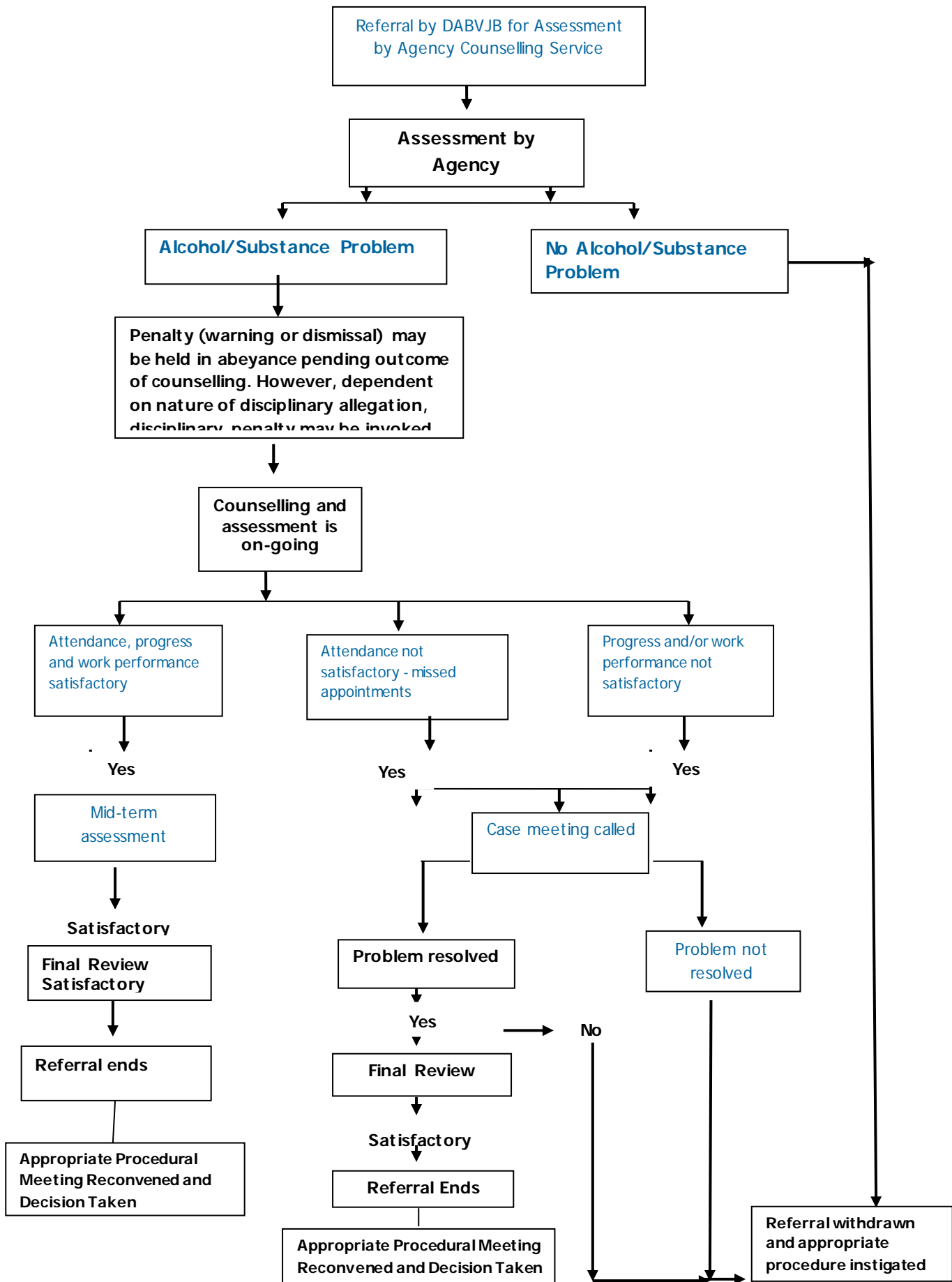
0800 587 5879

Leven Addiction Service

01389 812018

Joint Hospital
Cardross Road
Dumbarton
G82 5JA

Management Referral for Conduct, Capability or Performance



Guidelines on Sensible Drinking

Many people enjoy drinking and find it a sociable and relaxing thing to do. Normally it leads to no harm. Moderate drinking in appropriate circumstances can even provide health benefits.

Although the Joint Board has introduced an Alcohol & Substance Misuse Policy which states the Joint Board's "Zero Tolerance" approach to the consumption of alcohol in or around the workplace, it is not intended to take the right away from employees to consume alcohol in their personal/private life. However employees must be responsible and ensure that they report to work free from the effects of alcohol.

The following information aims to define sensible drinking, explain units of alcohol and the myths about sobering up. The information will help you determine whether someone is still under the influence of alcohol from the night before when they report for work.

Units of Alcohol

What is a unit?

Alcohol is measured in units and a unit is 10ml of pure alcohol.

You can work out how many units are in any drink. Multiply the volume (in ml) by the % abv (strength) then divide by 1000.

For example, a 750ml bottle of wine which is 13% abv would be:

$$750 \times 13 = 9,750 / 1000 = 9.75 \text{ units}$$



Benchmarks

The following benchmarks are a guide to how much adult men and women can drink in a day without putting their health at risk. They apply whether you drink every day, once or twice a week, or occasionally. The benchmarks are not targets to drink up to. There are times and circumstances when it makes sense not to drink at all.

The UK Chief Medical Officers have updated the alcohol guidelines to reflect new evidence about the health risks associated with drinking, and cancer in particular.

To keep health risks from drinking alcohol to a low level, **men and women should not regularly drink more than 14 units per week.**

Fourteen units is the equivalent of 6 pints of beer, a bottle and a half of wine, or half a bottle of spirits. It is best to spread this evenly across the week rather than drinking all at once.

Having several alcohol-free days each week is a good way to cut down.

Each of us needs to make up our own minds whether and how much we want to drink. What's important is that the health risks are clear so we can make an informed choice about the level of risk we are prepared to accept.

Recovery Time

Alcohol is absorbed into your bloodstream within a few minutes of being drunk and carried to all parts of your body including the brain.

The concentration of alcohol in the body, known as the 'blood alcohol concentration', depends on many factors, but principally, how much you have drunk, how long you have been drinking, whether you have eaten, and your size and weight. It is difficult to know exactly how much alcohol is in your bloodstream or what effect it may have.

It takes a healthy liver about 1 hour to break down and remove 1 unit of alcohol. It is a myth that black coffee, cold showers and fresh air will sober someone up - only time can remove alcohol from the bloodstream.

Impact on Health

Even at blood alcohol concentrations lower than the legal drink/drive limit, alcohol reduces physical co-ordination and reaction speeds. It also affects thinking, judgement and mood. People may feel more relaxed and less inhibited after a couple of drinks but getting drunk can lead to arguments, mood swings, and even violence. Large amounts of alcohol in one session can put a strain not just on the liver but other parts of the body as well, including muscle function and stamina. After getting drunk, you should avoid drinking alcohol for 48 hours to give your body tissue time to recover. However, this is a short-term measure and people whose pattern of drinking places them at significant risk should seek professional advice.

Drinking alcohol raises the drinker's blood pressure. This can increase the risk of coronary heart disease and some kinds of stroke. Regularly drinking more than the daily benchmarks also increases the risk of liver damage, cirrhosis of the liver, and cancers of the mouth and throat. People who drink very heavily may develop psychological and emotional problems, including depression.

Studies show that people who regularly drink small amounts of alcohol tend to live longer than people who do not drink. However, drinking should be in moderation and in line with government guidelines.

Recognising problem drinking

Many people who have a problem with alcohol will try and cover it up - problems are not always visible but if we are honest we can spot the signs:

- not being able to socialise without a drink
- struggling at work or in education because of hangovers
- missing days at work, college or university
- poor concentration
- spending a lot of money on alcohol
- relationships with family and friends are strained
- feeling irritable without a drink
- becoming defensive or angry when challenged about drink
- hiding drinking from others

Many people recover from alcohol problems. The first step is always to acknowledge that there is a problem. This is a very big step but there are different ways of approaching this.

Some people are able to cut down on their drinking themselves, or with the support of a friend or family member. Others go to their GP who will offer advice or direct them to appropriate counselling or treatment services that can help.



*Dunbartonshire and Argyll & Bute
Valuation Joint Board*

CODE OF CONDUCT FOR EMPLOYEES

(Reviewed January 2019)

Title	Code of Conduct for Employees
Version	4.0 (January 2019)
Unison Consultation :	
Joint Board Approval:	
Supersedes Version	3.0 (September 2014)
Driver for change	Updated to reflect changes to employment policy, Health & Safety duties and Procurement Policy,
Legislative Context	Equalities Act, Data Protection, FOISA,

- 1. Introduction**
- 2. “The Seven Principles of Public Life”**
- 3. Personal Conduct**
- 4. Dress Code**
- 5. Relationships**
 - 5.1 Elected Members
 - 5.2 The Public and Service Users
 - 5.3 Conduct Towards Colleagues
 - 5.4 Voluntary Bodies or Organisations
 - 5.5 Partner Organisations
- 6. Confidentiality**
 - 6.1 General Duty
 - 6.2 Joint Board Proceedings
 - 6.3 Private Information Relating to Employees
- 7. Political Neutrality**
- 8. Conflict of Interest**
 - 8.1 Private Interests
 - 8.2 Procurement and Contracts
 - 8.3 Membership of Private Clubs/Organisations or Work with Voluntary Groups
 - 8.4 Paid Employment Outside the Joint Board
 - 8.5 Community Emergency Service
 - 8.6 The Giving of Lectures, Broadcasts etc.
- 9. Use of Valuation Joint Board Equipment or Resources**
- 10. Disclosure of Information**
 - 10.1 Local Government (Access to Information) Act 1985
 - 10.2 Data Protection Act 1998
 - 10.3 Freedom of Information (Scotland) Act 2002
 - 10.4 Contact with the Media
 - 10.5 Reporting Improper Behaviour
- 11. Rights as a Citizen**
 - 11.1 Expression of Personal Views
 - 11.2 Access to your Councillor
- 12. Register of Gifts, Hospitality and Services**
- 13. Operation of Policies**
 - 13.1 Recruitment
 - 13.2 Operation of Personnel Policies
- 14. Equal Opportunities**

Code Statement

1. Introduction

This Code of Conduct has been developed by the Valuation Joint Board (VJB) following the adoption by COSLA of the National Code of Conduct for Local Government Employees.

The public has high expectations of the standards of conduct for local government employees. Valuation Joint Board Members comply with the Codes of Conduct of their own authorities and so it is right that there should also be a Code for employees. This Code sets out the standards of conduct that are expected of you as an employee of the public, your colleagues and by the members of the VJB.

The Code does not affect your rights and your responsibilities under the law. Its purpose is to provide clear and helpful advice to you. Because of the nature of your work, some parts of the Code may apply to some of your colleagues more than to you, but all employees must comply with the Code. While a breach of this Code may give rise to disciplinary action, it is designed to provide you with guidance on the standards of conduct appropriate for a public service employee. Should you have any difficulties in meeting the standards of the Code, you should approach your manager, a member of West Dunbartonshire Council's HR & OD Service or a Trade Union representative for advice and assistance.

The Code also incorporates "The Seven Principles of Public Life" identified by the Nolan Committee on Standards in Public Life. These are listed below, as slightly altered by COSLA to place them in local government context.

2. "The Seven Principles of Public Life" as Applied to Valuation Joint Board

- 2.1 Selflessness:** You should not take decisions which will result in any financial or other benefit to yourself, your family and friends. Workplace decisions should be based solely on the Valuation Joint Board's best interests.
- 2.2 Integrity:** You should not place yourself under any financial or other obligation to an individual which might influence you in your work with the Valuation Joint Board.
- 2.3 Objectivity:** In carrying out Valuation Joint Board business, including making appointments, awarding contracts, or recommending individuals for awards or benefits you must make your choices solely on merit.
- 2.4 Accountability:** You are accountable for your actions to the Valuation Joint Board and ultimately to the public.
- 2.5 Openness:** You should be as open as possible in all the decisions and actions that you take. You should give reasons for your decisions and should not restrict information unless this is clearly required by Valuation Joint Board Policy or by the law.
- 2.6 Honesty:** You have a duty to declare any private interests which might affect your work with the Valuation Joint Board.

2.7 Leadership: If you are a manager, you should promote and support these principles by leadership and example.

3. Personal Conduct

Employees should be aware that the way they behave during working hours reflects on the image of the Valuation Joint Board. This can also be the case for certain types of behaviours outwith working hours, including the use of social media. The Joint Board recognises employees' rights to personal use of social media, however, employees should be aware that posting of certain information or comments, even in their own time and using their own equipment, may be in breach of the Joint Board's Social Media Guidance.

There is an expectation that employees will not attend work under the influence either of alcohol or illegal drugs, as these may affect their ability to undertake their duties safely and effectively and may damage the public image of the Valuation Joint Board. Any employee who does attend work under the influence of alcohol or illegal drugs should understand that he/she may be liable to action under the Valuation Joint Board's disciplinary proceedings. However, any employee who has an addiction problem may seek help and support through the support services which are provided by West Dunbartonshire Council.

It is a condition of your employment that if you are arrested, charged, convicted of a criminal offence, bound over or cautioned, pending appointment to, or whilst employed in the Joint Board's service, that you report details of the matter to your Line Manager, or a more Senior Manager, who may decide to investigate the matter taking account of the Joint Board's Code of Conduct. Where information on un-notified criminal charges comes to the Joint Board's attention this will be discussed with you and appropriate action taken. Employees with posts which are exempted from the provisions of the Rehabilitation of Offenders Act must advise their manager in the event they are charged with a criminal offence.

Employees working in occupations with professional standards and who are required to register with a professional organisation must abide by relevant professional standards and should note that the Valuation Joint Board is required to inform the Regulating Body of any misconduct.

All employees have a responsibility for the health and safety of themselves and others and must inform the Joint Board of any underlying health condition that may impact on their ability to undertake their role safely. In addition to information provided through pre-employment health checks, employees must advise their manager of any change to disclosed conditions or when medical investigations are underway, that may impact on their ability to undertake their role safely. Where an employee's health impacts on their ability to continue to carry out their role safely, the Joint Board will support the employee through appropriate policies.

Employees who reside within one of the VJB's constituent council areas, like all other residents, have a duty to make any payments due to the appropriate Council in good time. Where an individual is experiencing difficulties in making payment, advice is available from various sources such as Citizens Advice Bureau, Independent Resource Centre and WDC advice services for benefit, debt and money advice.

You should be aware that regular checks may be made by the Joint Board's constituent councils to ensure that employees are not in arrears with payments such as Council Tax, rent etc.

Regardless of personal beliefs and opinions, all employees are expected to display positive attitudes to all service users and colleagues in terms of Equal Opportunities. All employees are expected to treat everyone in a fair and non-discriminatory manner and failure to comply with the VJB's Equalities Schemes will be treated as a serious matter.

4. Dress Code

The Valuation Joint Board requires employees to adopt reasonable dress requirements which are related to the type of work being undertaken. Identity cards should be displayed on any occasion when an employee comes into contact with a member of the public.

If you are in doubt, or require advice in connection with personal appearance or dress standards, your line manager can provide further advice regarding the appropriate standards for your area of work.

The Valuation Joint Board recognises the diversity of cultural traditions and will take account of this in its expectations of dress standards.

Where protective and safety clothing is provided, this must be worn and maintained in an appropriate manner.

5. Relationships

5.1 Elected Members

Both Elected Members and employees are servants of the public and are indispensable to each other. Employees are responsible to the Valuation Joint Board and their role is to support and give advice to Elected Members and to carry out work under the direction and control of the Assessor & ERO.

Mutual respect between Valuation Joint Board Members and employees is essential to good local government. Close personal familiarity between individual Valuation Joint Board Members and employees can damage working relations and may be perceived wrongly or be embarrassing to others.

5.2 The Public and Service Users

Employees who have contact with members of the public as ratepayers, council tax payers and their agents or electors should always behave in a courteous and helpful manner. Each member of the public should be treated fairly, equitably and consistently, in accordance with the principles of the Equalities Scheme. The Valuation Joint Board monitors Customer Satisfaction and operates a Complaints Procedure to deal with dissatisfied service users in a consistent and fair manner.

5.3 Conduct Towards Colleagues

Services are best delivered by employees who work together in the best interests of stakeholders. Employees should also respect each other, their beliefs and opinions,

behaving in an appropriate manner and in accordance with the provisions of the Valuation Joint Board's Policies on Equal Opportunities and Dignity at Work.

The Valuation Joint Board has a clear policy (Dignity at Work) that identifies discrimination, harassment and victimisation as serious misconduct, and will not tolerate it in any form. Copies of this policy are available on the VJB intranet or from the Assessor, Depute Assessor or Line Managers.

5.4 Voluntary Bodies or Organisations

If you are a volunteer with any organisation, you should ensure that there is no conflict of interest regarding your job. If through your work on behalf of the Valuation Joint Board, you are asked for assistance from a voluntary or charitable organisation you should seek advice from your line manager.

5.5 Partner Organisations

The Joint Board is committed to working in partnership with other organisations. This will involve building close working relations with employees of other organisations, and sustaining good working relations will be vital.

6. Confidentiality

6.1 General Duty

Every employee, whether permanent or temporary, is required to respect the confidentiality of various types of information which come into his/her possession in the course of his/her work, and this is the case both in and out of the office. Information may relate to service uses, other employees and other Joint Board matters such as tendering and contracts. Releasing confidential information is a very serious matter, and employees should check with their line manager if it is appropriate, before giving information to a third party.

The provisions of the Data Protection legislation apply in respect of any information held which relates to individuals. There is a general duty that information shall be obtained and processed fairly and lawfully and held for one or more specified and lawful purpose. There are specific restrictions on the use and disclosure of such information and guidance should be sought from the Assessor or Depute Assessor.

Some items of information held may be subject to disclosure under the terms of the Freedom of Information legislation, whereas other types of information should still be withheld on the basis of confidentiality or other exemption. The Valuation Joint Board policy in relation to Freedom of Information should provide any guidance needed.

6.2 Valuation Joint Board Proceedings

The Valuation Joint Board is publicly accountable and as such its proceedings are subject to public scrutiny. As an employee, however, you should not communicate information regarding any proceedings of a Valuation Joint Board meeting or the contents of any document relating to the Valuation Joint Board, unless required under the provisions of the Local Government (Access to Information) Act 1985 or expressly authorised to do so.

6.3 Private Information Relating to Employees

Information concerning an employee's private affairs will not be supplied to any person outwith the service of the Valuation Joint Board unless his/her consent has been obtained first. This will not apply where there is a statutory duty to provide information, or if required by a Court order or warrant or as required by Audit Scotland as part of ongoing work on the National Fraud Initiative.

7. Political Neutrality

Employees should carry out their duties and serve the Valuation Joint Board and all its Members, regardless of their political outlook, in a politically neutral way.

If an employee is asked by an elected member to provide assistance with a matter which is clearly party political, or which does not have a clear link with the work of the Valuation Joint Board, he/she should politely explain that the matter has to be referred to his/her manager. The request should then be brought to the attention of the Assessor or Depute.

If political groups seek advice or information from employees, the following procedure should be adopted:

- The office bearers of the political group should be referred to the Assessor or Depute to outline the type of advice they are seeking.
- If attendance at a meeting is requested, the Assessor will decide if it is appropriate and which employee(s) should attend.
- Once the employee has given advice to the group, he/she must leave the meeting before any decision is made.
- Strict confidentiality must be observed by the employee.

8. Conflict of Interest

The Valuation Joint Board will maintain a Register of Interests which will be used to record any instances where staff members are involved in surveys and valuations of property owned by themselves, close relatives or friends. Involvement in surveys and valuations where potential conflicts of interest relating to club memberships, alternative employment etc might arise should also be registered. Staff should always bear in mind that the potential for the perception of a conflict of interests occurring should be sufficient for a declaration and an entry in the register to be made. Failure to do so may result in disciplinary action against the member of staff involved.

Whilst the above refers specifically to the Assessor's valuation processes, a similar obligation applies to all of the Valuation Joint Board's functions when the involvement amounts to anything more than general processing of electoral register changes.

Where any conflict of interest has been declared, mitigating action, which might include additional supervision or referring the caseload to an alternative member of staff, must be taken by the relevant line manager in each case and be described in the Register of Interests.

The Register will be held by the Secretary in each of the Assessor's offices.

8.1 Private Interests

Valuation Joint Board employees must not allow any private interest to influence their decisions at work and must not use their position to further their own interests or the interests of others. Any such interest in the work of the Valuation Joint Board, on the part of the employee, close family members or members of an employee's household, must be declared and entered in the Register of Interests. If an employee is in any doubt about the relevance of private interests, he/she should clarify the position with his/her line manager.

8.2 Procurement and Contracts

Employees involved in the procurement process, must follow the Valuation Joint Board's Standing Orders relating to Contracts, its Procurement Policy and its "Ordering, Certification and Payments of Goods & Services Authorised Procedures". Any non-compliance may result in disciplinary action being taken under the Joint Board's Disciplinary Procedures.

Employees must be fair and impartial in their dealings with contractors, sub contractors and suppliers. Employees must notify the Assessor if it comes to their knowledge that a contract, in which they have a personal or financial interest, whether direct or indirect, has been or is about to be, entered into by the Joint Board. Employees must not disclose confidential information on contractors to any individual or organisation unless authorised to do so.

Any employee who has both a "client" and "contractor" responsibility in any tendering process must observe a requirement for accountability and equity in undertaking these two roles. Where appropriate, the Valuation Joint Board will require employees working in particularly sensitive areas to enter into restrictive covenants.

In any event, any potential conflict should be entered into the Register of Interests.

8.3 Membership of Private Clubs/Organisations or Work with Voluntary Groups

Any membership of a private club/organisation or work with a voluntary group which results in a conflict, or potential conflict, of interest in relation to any aspect of employment with the Valuation Joint Board must be declared to the line manager and entered into the Register of Interests.

8.4 Paid Employment Outside the Joint Board

The Valuation Joint Board will have no objections to employees undertaking paid employment outside the Valuation Joint Board, unless there is a clear conflict of interest or it is likely to have an adverse effect on the work of the Valuation Joint Board. To help protect the integrity of services the Valuation Joint Board seeks co-operation from employees through being advised of any paid external employment which could cause any conflict of interest or impair performance in the work of the Valuation Joint Board. Where an employee is unsure as to whether there could be an impact, advice should be sought from his/her line manager.

Employees are not permitted to use the equipment or resources of the Valuation Joint Board in any outside paid employment.

8.5 The Giving of Lectures, Broadcasts etc.

The Valuation Joint Board will normally allow employees to accept invitations to give lectures appropriate to their professional/occupational standing, however, an employee should first obtain approval from the Assessor.

Any article written for an external publication, or the content of any radio or television broadcast or public speaking engagement made on a personal basis must not claim to express a Valuation Joint Board view, except when this is expressly authorised by, or on behalf of, the Assessor & ERO and/or the Valuation Joint Board.

Any fees received for lectures, broadcasts etc. given within normal working hours, excluding out of pocket expenses, will be paid to the Valuation Joint Board, otherwise time taken to present the lecture, broadcast etc. must be set against the employee's annual leave entitlement. Fees may be retained for any lectures, broadcasts etc. given outwith normal working hours.

9. Use of Valuation Joint Board Equipment, Resources or Data

Employees wishing to use Valuation Joint Board equipment, for example to work at home as part of their personal development or for study purposes, must obtain permission from their line manager.

Employees must take all reasonable care to ensure the security and condition of the equipment and data in their care.

10. Disclosure of Information

10.1 Local Government (Access to Information) Act 1985

The Valuation Joint Board's policy on disclosure of information is based on the Local Government (Access to Information) Act 1985 which details the rights of members of the public to attend Valuation Joint Board meetings and to inspect documents and papers.

These principles apply unless the information is deemed to be "confidential" or "exempt" in terms of the Act. Valuation Joint Board employees are required by the Act to comply with its provisions. Refusal to do so is a criminal offence. "Confidential" information is generally information supplied to the Valuation Joint Board by a government resource which forbids its disclosure, or where disclosure is prohibited by a court order. There are 15 categories of "exempt" information including information about past and present employees, office holders, recipients of services or relating to the adoption, fostering or education of any particular child.

As well as having the same rights as members of the public in this regard, elected members have the right of access to information on a "need to know" basis.

Employees should seek advice from the Assessor if there is any doubt as to what may constitute "confidential" or "exempted" information, or a "need to know" basis.

In addition to these rights, the public are also entitled to inspect the Valuation Roll, Council Tax List and Register of Electors.

10.2 Data Protection Act 2018

The right of access to personal information held by the Joint Board, whether relating to employees, or service users, is covered by the Data Protection Act. The Act places strict requirements on the Joint Board with regard to the security of personal data held, whether this is paper based or in electronic format. This means that an employee asked by an individual to provide access to personal information held by the Joint Board about them, must seek advice from their manager and follow an agreed procedure.

Generally any request must be made in writing, and proof of identity will be required before the access is provided.

10.3 Freedom of Information (Scotland) Act 2002 (FOISA)

The FOISA provides a general right of access to information held by the Joint Board. The Joint Board's FOI Procedure is available from its intranet site. Employees who receive a request should refer it to the Depute Assessor.

10.4 Contact with the Media

Employees must not deal directly with the press or media in matters relating to the Joint Board unless required to do so as part of their duties, or where expressly authorised to do so. This provision does not apply to employees who are acting in their capacity as an accredited Trade Union official and are communicating the views of their trade union.

Contact with the media regarding "sensitive" or "confidential" issues should be made through the Assessor.

Examples of these circumstances may include:-

- Disclosing information relating to a Service User.
- Disclosing 'confidential' information received during the course of employment
- Disclosing commercially sensitive information.
- Unauthorised disclosure of personal information relating to an employee of the Valuation Joint Board.
- Disclosing information relating to a Health and Safety incident.

Any contact with the media made on a personal basis must not claim to express a Valuation Joint Board view, except when this is expressly authorised by, or on behalf of, the Assessor & ERO and/or the Valuation Joint Board.

If an employee is in doubt he/she should contact his/her line manager, who in turn should refer the matter to the Assessor or Depute.

Any employee wishing to disclose information in the public interest should use the "whistleblowing" procedure described in 10.5.

10.5 Reporting Improper Behaviour ("Whistleblowing")

If an employee becomes aware of any wrongdoing, malpractice or improper behaviour within the Valuation Joint Board, he/she can raise the matter as directed in the Valuation Joint Board's "Confidential Reporting Policy". Under the Public Interest Disclosure Act 1998, employees are protected from dismissal or any other detriment

because they have disclosed information, as long as the information disclosed falls into a specified category and is made in a specific manner. Employees will not be protected, however, if the disclosure is made in bad faith or for personal gain.

Employees are encouraged to disclose information through the appropriate internal channels first, rather than going directly to an outside person.

Employees should refer to the Valuation Joint Board's "Confidential Reporting Policy" and the Joint Board's Health and Safety Policy for full details of how to report incidents of malpractice or wrongdoing. A brief outline of the procedure is shown below.

An employee can report a matter on a confidential basis, if it is within any of the following 6 categories.

- A criminal offence (such as fraud or corruption)
- A failure to comply with a legal obligation including statutory codes of practice
- A miscarriage of justice
- A danger to the health and safety of an individual
- Damage to the environment
- Unethical conduct
- A deliberate attempt to cover up any of the above

These categories are not mutually exclusive. If an employee is in doubt as to whether the matter comes under this procedure, advice is available from the Assessor, West Dunbartonshire Council's Internal Audit or a trade union.

If a matter is reported, the following procedure applies:

- The employee should report the matter to the Assessor or Depute, or Trade Union representative. The initial contact can be made either in writing or in person.
- A nominated officer will be appointed to conduct an investigation and will submit a report within 10 days to the Assessor or senior officer who will advise the employee of the outcome of the investigation and what further action will be taken, if any.
- Should the employee have concerns about the outcome of the investigation, he/she should submit these to the Assessor or senior officer in charge of the investigation at any stage in the process.
- The employee raising the complaint will have the right to be accompanied at any meeting by a Trade Union representative or another person of his/her choice.
- Every effort will be made to preserve confidentiality of identity wherever possible.

Any employee making a confidential report will be protected against being subjected to any detriment such as dismissal, harassment, victimisation or any other form of punitive sanction as a result of making the disclosure in good faith. Following any investigation into a confidential report, a review will take place to ensure the employee has not suffered from victimisation, harassment or other detriment. Support will be available at all times from West Dunbartonshire Council's HR & OD Service.

Employees who make a disclosure outwith the jurisdiction of the Valuation Joint Board, for example to the press, may not automatically be protected by the Act. Before taking such a step, employees, in their own interest, are advised to seek

advice from their trade union or a legal adviser. The Valuation Joint Board still welcomes employees using the whistleblowing procedures in good faith.

11. Rights as a Citizen

11.1 Expression of Personal Views

It is recognised that as a citizen, an employee is entitled to express views about the Valuation Joint Board or one of its constituent councils. However, this does not include making use of any information gained through working for the Valuation Joint Board.

In their work capacity, employees should not criticise the Valuation Joint Board or one of its constituent councils either through the media, at a public meeting or in any written communication with members of the public.

11.2 Access to your Councillor

As a citizen, an employee can raise with his/her Councillor any complaint which he/she has about the services of the relevant Council. However, if the complaint concerns any aspect of the employee's work with the Valuation Joint Board, this should be pursued through the Grievance Procedures.

12. Register of Gifts, Hospitality and Services

Generally, no employee should accept gifts, goods, gratuities etc., from any customer or service user other than a token item. Any such offers, whether accepted or not, should be entered in the Register.

No employee should accept personal gifts, hospitality or services from anyone, which would, or might appear to, place that individual under any obligation.

Any cash, monetary gifts or vouchers of any type should not be accepted.

It is a matter for the individual to decide if it is appropriate to accept a personal gift, hospitality or services. If there is any doubt, an employee should clarify the situation with the Assessor or Depute Assessor.

Personal gifts, hospitality or services which are offered or accepted, should be registered.

It is a matter for the recipient to determine the value. If an employee requires assistance, this should be raised with his/her line manager.

A good rule of thumb is: "if in doubt, do not accept the gift or service".

Frequent personal gifts, hospitality or services should not be accepted from the same source.

As a guide, the provision of occasional lunches by a professional agent may be acceptable, as long as the employee is not placed under any obligation, but these should be registered.

Generally, the type of free handout available at conferences or seminars, such as mugs, key rings, pens etc. do not need to be registered.

The Register will be held by the Secretary in each of the Assessor's offices.

13. Operation of Policies

13.1 Recruitment

All appointments to the Valuation Joint Board will be made on the basis of merit and in line with the Valuation Joint Board's Recruitment Policy.

13.2 Operation of Personnel Policies

Employees involved in the operation of the Valuation Joint Board's personnel policies, for example, Attendance Management, Scheme of Special Leave, Recruitment, Discipline or Grievance Procedures, must do so fairly and equitably, declaring any interest or relationship to their line manager, whereupon a decision will be made as to whether they can continue to be involved in the process.

14. Equal Opportunities

The Valuation Joint Board complies with specific public sector equality duties. The Joint Board aims to prevent unlawful discrimination, harassment and victimisation and other conduct prohibited by the Equalities Act. This will be achieved through:

- Removing or minimising disadvantages suffered by people due to their protected characteristics.
- Taking steps to meet the needs of people from protected groups where these are different from the needs of other people.
- Encouraging people from protected groups to participate in public life or in other activities where their participation is disproportionately low.

Employees should expect fair and reasonable treatment at work in line with the provisions of the VJB Equalities Scheme and other relevant policies.

The Valuation Joint Board operates a system which continually reviews current policies and practices, examines service standards, monitors data and reports regular progress to the public.

The Valuation Joint Board views discrimination, harassment or victimisation at work as a serious matter. Any employee who feels that he/she has been the victim of unfair treatment should make reference to the Dignity at Work Policy, Grievance Procedures or relevant Complaints Procedure. Alternatively an employee may wish to raise the matter with his/her line manager, trade union representative or contact West Dunbartonshire Council's HR & OD service.



*Dunbartonshire and Argyll & Bute
Valuation Joint Board*

Disciplinary Policy and Procedure

Key Driver for Change/Policy Development: General update plus changes to reflect Information Commissioners Office Employment Practices Code in respect of retention of records

Draft for MT consideration – January 2019

Approved by MT – 23 January 2019

Approved by Valuation Joint Board –

Posted to Intranet –

CONTENTS

Disciplinary Policy 3 - 6

1	Introduction	3
2	Scope	3
3	Key Principles	3
4	Application of Policy & Procedure	4
5	Legislative Policy & Procedure	5
6	Responsibilities	5
7	Right to be represented / accompanied at the disciplinary hearing	5
8	Scheme of Delegation	6
9	Review and Monitoring	6

Disciplinary Procedure 7 - 15

1	Introduction	7
2	Mediation	7
3	Informal Action	7
4	Suspension	7
5	Investigation	8
6	Business Irregularities	9
7	Notification of Disciplinary Hearing	9
8	Authority to Take Action	10
9	Holding the Disciplinary Meeting	10
10	Disciplinary Action	11
11	Disciplinary Sanctions	12
12	Appeals	14

Appendices 16 - 20

1	Timescales for disciplinary process	16
2	Scheme of Delegation	17
3	Dismissal Appeals Process	18

Disciplinary Policy

1. INTRODUCTION

- 1.1 This policy and procedure is designed to help and encourage all employees to achieve and maintain effective and appropriate standards of conduct in the workplace, or where representing Dunbartonshire and Argyll & Bute Valuation Joint Board (the Joint Board), and to ensure that all employees conduct themselves in an appropriate manner. However, there may be occasions when disciplinary action is the only recourse open to the Valuation Joint Board.
- 1.2 This policy and procedure is designed to ensure that there is equitable, fair, transparent and consistent treatment of all Dunbartonshire and Argyll & Bute Valuation Joint Board employees in relation to disciplinary situations.
- 1.3 The policy and procedure has been developed in line with the recommendations of the ACAS Code of Practice 1 - Disciplinary and Grievance Procedures (March 2015) and the West Dunbartonshire Council (WDC) Disciplinary Policy version 2.3 (June 2018) which was arrived at in consultation with recognised trades unions.

2. SCOPE

- 2.1 The policy and procedure applies to local government employees. Separate Disciplinary Policy and Procedures exist for Chief Officers in line with their Conditions of Service Handbook.
- 2.2 The Joint Board will ensure that good equal opportunities practice underpins the operation of this policy and will apply equally to all employees irrespective of age, disability, gender, gender re-assignment, race/ethnicity, religious faith/beliefs and sexual orientation. The policy and procedure has been fully impact assessed.

3. KEY PRINCIPLES

- 3.1 The key principles of the policy are:
 - Employers **and** employees must raise and deal with issues **promptly** and must not unreasonably delay meetings, decisions or confirmation of decisions.
 - Disciplinary matters must be treated by Managers, Trade Unions and all employees involved at any stage of the process, with the highest degree of confidentiality. In exceptional circumstances Trade Unions may require to advise members on a collective position.
 - At every stage of the procedure Managers must endeavour to provide the appropriate assistance to enable employees to achieve the required standards of conduct.

- Informal action will be considered, where appropriate, to resolve minor breaches of discipline and this will not form part of the disciplinary process.
- No disciplinary action will be considered until allegations have been fully investigated.
- Where there is a disciplinary case to answer, employees will be notified of this in writing, providing sufficient information to enable the employee to answer the case at a hearing. Copies of written evidence, including witness statements will be issued with the notification.
- Managers must seek advice from WDC's Human Resources (HR) at the very earliest stages of any disciplinary situation. HR must also be advised of any potential suspension prior to the suspension taking place, or as soon after the suspension as possible.
- No employee will be dismissed for a first breach of discipline, except in cases of gross misconduct.
- Managers will ensure that employees are fully aware of their right to be accompanied during the disciplinary hearing.
- Throughout the disciplinary process employees will be kept fully advised of any new developments.
- Following the disciplinary hearing the decision will be advised to the employee in writing.
- Employees will have the right to appeal against any disciplinary penalty imposed and will be advised of this.
- Records should be treated as confidential and be kept no longer than necessary in accordance with the Data Protection Act 2018.
- Managers will be trained in the application of the policy and procedures to ensure fairness of treatment and consistency of approach.
- Misconduct relating to matters involving employees occurring outside working hours may also result in disciplinary action if it is likely to adversely affect performance at work or bring the Joint Board into disrepute.

4. APPLICATION OF POLICY AND PROCEDURE

- 4.1** Discipline need not be punitive. It should bring employees' shortcomings in conduct or performance to their attention and encourage sustained improvement. Where disciplinary action is invoked the discipline procedures should be followed.
- 4.2** Where disciplinary action is being considered against an employee who is a trade union representative the normal disciplinary procedure should be followed. Depending on the circumstances, however, it may be advisable to discuss the matter at an early stage with an official employed by the union, after obtaining the employee's agreement.
- 4.3** If an employee is charged with or convicted of a criminal offence, this is not necessarily in itself reason for disciplinary action. Consideration will be given to what effect the charge or conviction has on the employee's suitability to do the job and their relationship with their employer, work colleagues and clients.

5. LEGISLATIVE/POLICY FRAMEWORK

- 5.1** The Policy and Procedure complies with the Employment Rights Act (2008), section 199 of the Trades Union and Labour Relations (Consolidation) Act (1992) and the ACAS Code of Practice 1 – Disciplinary and Grievance Procedures (March 2015).

6. RESPONSIBILITIES

- 6.1** In order to ensure fair and consistent application of the Policy and Procedure, all managers, employees, HR Support staff and trade unions have a responsibility:
- To understand the terms and conditions of the policy and procedure and familiarise themselves with rules and standards of conduct expected by them;
 - To act reasonably in any disciplinary situation, applying the procedure of the policy; and
 - To behave in a proactive and supportive manner.

7. RIGHT TO BE REPRESENTED/ACCOMPANIED AT THE DISCIPLINARY MEETING

- 7.1** Employees have a statutory right to be accompanied at the disciplinary meeting by a companion who may be:
- A fellow worker;
 - A trade union representative who has been certified by their trade union as being competent to accompany a worker; or
 - An official employed by a trade union.
- 7.2** It will not be acceptable to request a specific companion who would not be available to attend the hearing, where this would prevent the hearing taking place within a reasonable timescale, if an alternative companion is more readily available.
- 7.3** If the companion cannot attend on a proposed date, the employee can suggest an alternative date and time so long as it is reasonable and it is not more than 5 working days after the original date.
- 7.4** The companion will be allowed to address the meeting, to put and sum up the employee's case, respond on behalf of the employee to any views expressed at the meeting and to confer with the employee during the meeting. The companion, however, cannot answer questions on behalf of the employee or address the meeting if the employee does not wish it.

- 7.5** In certain circumstances where the effect of the proceedings could deprive the employee of the right to practice their profession the employee may be entitled to be accompanied by a solicitor.

8. SCHEME OF DELEGATION

- 8.1** The Assessor has delegated responsibility for ensuring the maintenance of disciplinary standards within the organisation, through its Managers. Appendix 2 provides a Scheme of Delegation which identifies the level of Officer authorised to take disciplinary action.

9 REVIEW AND MONITORING

- 9.1** The policy and procedure will be updated to incorporate any relevant changes to law or best practice as required.
- 9.2** Complaints about the implementation of the policy or procedures should be referred to the Assessor or, in exceptional circumstances, to the Strategic Lead – People and Technology in WDC.

Disciplinary Procedure

1.0. INTRODUCTION

- 1.1 The Disciplinary Procedure has been developed to provide guidance and support to Managers and employees in the effective implementation of the policy.
- 1.2 The procedure provides a clear framework and outlines the steps to be taken at an early stage to tackle any problem identified in order to prevent the situation deteriorating into a disciplinary matter. Where this has not been successful the procedure outlines the process to be followed when undertaking disciplinary action.

2.0. MEDIATION

- 2.1 An independent third party or mediator can sometimes help resolve disciplinary issues. Mediation is a voluntary process where the mediator helps two or more people in dispute to attempt to reach an agreement. Any agreement comes from those in dispute and not the mediator.
- 2.2 Where mediation is deemed to be an appropriate method of resolving the issue the discipline procedure can be held in abeyance. Trained mediators will be used and, in exceptional cases, jointly funded external mediation may be agreed by the Assessor in liaison with the WDC Strategic Lead – People and Technology.

3.0. INFORMAL ACTION

- 3.1 Minor breaches of discipline, unless persistent, are usually best dealt with on an informal basis without recourse to the formal procedure. As part of any discussion, employees will have the opportunity to raise and discuss any difficulties they are experiencing. This informal stage does not form part of the formal disciplinary procedure.
- 3.2 In the event that no agreement to resolve the problem is achieved, then formal actions/steps will be required.

4.0. SUSPENSION

- 4.1 In certain circumstances suspension from duty may be appropriate while an investigation is being carried out.
- 4.2 Suspension will only be imposed after careful consideration and where redeployment to alternative duties has been fully explored. An employee being suspended will be clearly advised that suspension is not an assumption of guilt and is not considered a disciplinary sanction. It will normally take place pending investigation where, for example:

- there is evidence to suggest the continuation of an employee on duty would significantly affect the ability to investigate the allegation(s), or
- there are risks to an employee's or the Joint Board's property or where responsibilities to other parties have been identified.

Decisions to suspend an employee will be reviewed at regular intervals as the investigation progresses. In certain circumstances suspension may be required during an investigation as further information becomes available. Reasons for suspension must be clearly recorded as part of the investigation process.

- 4.3** Under normal circumstances suspension will be carried out by a Management Team member. In exceptional circumstances however, where an immediate suspension requires to be applied, authority to undertake suspension can be delegated to an appropriate Line Manager. HR must also be advised of any potential suspension prior to the suspension taking place and, where possible, should be in attendance. Where this is not possible WDC's Strategic HR must be notified on the first available working day after the suspension has taken place. If the timescales and circumstances of the suspension permit, then the employee may request to be accompanied at the suspension and this request will not be unreasonably denied.
- 4.4** Suspension will be on full pay which will include all contractual earnings. Employees on suspension must remain contactable and be able to return to the place of work within 24 hours. Managers will act reasonably with regard to situations where annual leave has previously been booked. Any employee who has been suspended will not be allowed on Valuation Joint Board premises during the suspension period, unless with authorisation, nor will they be permitted access to the Joint Board's computer network including e-mail services.
- 4.5** At the suspension interview, employees will be informed why the suspension is taking place and given the opportunity to give a statement should they wish. A formal letter of suspension will be issued to the employee either after the suspension interview or as soon as possible, normally within 2 working days, detailing.
- The reason for the suspension,
 - The date and time from which it took effect,
 - The duration of the initial suspension, and
 - A statement outlining the rules of the suspension.
- 4.6** Suspension is not an assumption of guilt and it is not considered a disciplinary sanction

5.0. INVESTIGATION

- 5.1** In all instances of alleged misconduct, an investigation will be undertaken before disciplinary action is considered. All investigations will be undertaken

thoroughly, objectively and expediently and should be confined to establishing the facts of the case.

- 5.2 The investigatory stage will involve the collation of evidence by the employer for consideration by the relevant Manager. In some cases this may require the appointment of an Investigation Officer to undertake a full investigation. In such cases the Investigation Officer will be trained to undertake this role. In other cases the investigatory stage will involve the collation of evidence by the Manager for use at the disciplinary hearing.
- 5.3 The employee(s) concerned will be informed as soon as is practicable that an investigation is being carried out and the reasons for it.
- 5.4 The Investigation Officer will be concerned only with establishing the facts of the case, defining the problem, the persons affected by the problem and obtaining all relevant facts and information. A Guide to undertaking investigations is available on the WDC Intranet.
- 5.5 On conclusion of the investigation the Investigating Officer shall forward to the Disciplining Manager a copy of the report and any accompanying statements that are taken.

Deciding on Appropriate Action following Investigation

- 5.6 The Manager will review the Investigation Report and decide whether or not there is a disciplinary case to answer. In all cases where, following an investigation, allegations are found to be without substance, the Manager and the HR Adviser will ensure that all documentation relating to the investigation is destroyed, unless there are exceptional reasons for retaining some record. Where there is reasonable belief that the complaint made was malicious or vexatious it will be investigated under the appropriate procedure.

6.0 BUSINESS IRREGULARITIES

- 6.1. Where it is suspected or known that business irregularities have occurred (i.e. misappropriation or embezzlement of monies, materials etc. placed in employee's charge) then the Joint Board's Business Irregularity Procedure must be followed. The matter should be reported immediately to the Assessor & ERO who will provide further details on how to proceed (including determination of who will carry out any subsequent investigation).

7.0 NOTIFICATION OF DISCIPLINARY HEARING

- 7.1 Where it is decided that there is a disciplinary case to answer the employee must be notified of this in writing. The notification will give details of the time and venue for the disciplinary hearing and advise the employee of their right to be accompanied at the meeting. The letter should contain sufficient information about the alleged misconduct and its possible consequences to enable the employee to prepare to answer the case at the disciplinary meeting.

- 7.2** An employee will be given a minimum of 10 working days notice of a Disciplinary Hearing and also be given a copy of the Investigation Report, witness statements and copies of any other written evidence. The Manager may anonymise witness statements to protect witnesses **only** where there are legitimate concerns that the provision of a signed witness statement may result in injury to persons or property.
- 7.3** Any documentation which the employee wishes to present or have considered at the hearing must be submitted to the Disciplining Officer/Manager at least 5 working days in advance. Timescales for the disciplinary procedure as outlined in Appendix 1 should be followed.

8.0 AUTHORITY TO TAKE ACTION

- 8.1** Please refer to Appendix 2 for “Scheme of Delegation” for Warnings and Dismissal.

9.0 HOLDING THE DISCIPLINARY MEETING

- 9.1** The disciplinary meeting must be held without unreasonable delay whilst allowing the employee reasonable time to prepare their case.
- 9.2** An HR Adviser from WDC will be in attendance at all disciplinary meetings to ensure disciplinary procedures are being adhered to and to advise Managers on equitable employment practice and consistency of approach.
- 9.3** No disciplinary action will be taken without a disciplinary meeting being held at which the employee will have the opportunity to state their case. Employees and their companion should make every effort to attend the meeting. However, where an employee is persistently unable or unwilling to attend a disciplinary meeting without good cause a decision will be made by the Manager on the evidence available. In taking this decision the Manager will discuss the matter with WDC’s Strategic HR..
- 9.4** In the event that the employee under investigation either refuses to participate in the disciplinary investigation, or behaves in such a way as to impede the setting up of an investigation or hearing, or refuses to attend the disciplinary hearing then the Manager will progress with the hearing in their absence.
- 9.5** If a disciplinary situation arises which also involves a police investigation, it will not prevent the disciplinary meeting taking place, provided sufficient information is available to enable the Manager to make a decision.
- 9.6** Both parties will be advised of the other side’s witnesses and a list will be provided to each party as soon as possible, but at least 2 working days in advance of the meeting. Each party is responsible for ensuring that its witnesses are suitably notified and requested to attend and, subject to operational requirements and notice being given to line Managers, potential witnesses will be released from duty. If it is not practical for witnesses to attend, the Manager will consider proceeding if it is clear that their verbal evidence will

not affect the substance of the case. Alternatively, the Manager may consider an adjournment to allow questions to be put to a witness who cannot attend in person but who has submitted a witness statement.

- 9.7** At the meeting the Manager should explain the alleged misconduct against the employee and go through the evidence that has been gathered. The Investigating Officer will normally present the findings of the investigation report, calling witnesses as required. The Manager and the employee (and, if applicable, their representative) will have the opportunity to ask questions.
- 9.8** The employee will then be allowed to set out their case and answer any allegations which have been made. The employee will also be given a reasonable opportunity to ask questions, present evidence and call relevant witnesses. Questions will always be presented through the Manager as the chair of the meeting.
- 9.9** Either party may request an adjournment of the Hearing at any time and the Manager will not unreasonably refuse such a request.
- 9.10** Where the Manager considers that further information or evidence is required he/she may adjourn at any time and require the Investigating Officer to carry out such further investigations as considered necessary. In such circumstances the Hearing may require to be reconvened and any additional information shared with the employee and their representative. Any new information to be considered should be given to the employee and their Representative at least 3 working days before the reconvened hearing.
- 9.11** When all the evidence has been presented the Manager will carefully consider all the facts of the matter and any mitigating circumstances, and on this basis, decide what disciplinary action, if any, requires to be taken. Following adjournment, the employee and their representative will be informed of the decision at the end of the hearing and confirm this in writing within a calendar week of the hearing unless circumstances prevent this. The written outcome of a hearing (or resulting appeal hearing) may be issued as an attachment to an email. Where a hearing results in dismissal (with or without notice) and this has not been communicated at the hearing itself, the written outcome should be issued by signed, recorded delivery or, ideally, via email (sent requesting delivery and read receipts) in order to ensure date of receipt (and therefore effective date of termination) is clear.
- 9.12** In all cases where, following the disciplinary meeting, allegations are found to be without substance, the Manager and the HR Adviser involved will ensure that all documentation is destroyed, unless there are exceptional reasons for retaining some record.

10.0 DISCIPLINARY ACTION

- 10.1** When determining disciplinary action, and/or deciding whether a disciplinary penalty is appropriate and what form it should take, the Manager must bear in mind the need to satisfy the test of reasonableness in all circumstances. So far

as is possible, account shall be taken of the employee's current disciplinary record and all other relevant factors.

11.0 DISCIPLINARY SANCTIONS

- 11.1** The following procedure may be invoked at any stage should the misconduct warrant this level of action. Appendix 2 contains the scheme of delegation outlining the persons authorised to take disciplinary action in relation to warnings and dismissals.

Informal Action

- 11.2** As referred to at 3.0 above, minor breaches of discipline, unless persistent, are usually best dealt with on an informal basis between the manager and employee without recourse to the formal procedure. As part of any discussion, employees will have the opportunity to raise and discuss any difficulties they are experiencing. Employees should be advised of the right to be accompanied should they so wish. This informal stage does not form part of the formal disciplinary procedure.

Written Warning

- 11.3** In the case of a more serious offence or persistent minor offences the employee may be given a first written warning. The employee will be verbally advised of the decision taken and this will be confirmed in writing. The written warning will expire after 6 months subject to satisfactory conduct. The warning will also inform the employee that a final written warning may be considered if there is any further misconduct during the above period.

Final Written Warning

- 11.4** In the case of serious misconduct, or in the case of a further offence having been committed within 6 months of a previous written warning, the employee may be given a final written warning. This may also be the case with a sanction short of dismissal. The employee will be verbally advised of the decision taken and this will be confirmed in writing. The final written warning will expire after 12 months subject to satisfactory conduct. In exceptional circumstances, an extended timescale may be implemented. The warning will also inform the employee that dismissal may be considered if there is any further misconduct during the above period

Previously Expired Warnings

- 11.5** As outlined above, disciplinary warnings will cease to be live according to the timescales set out. However, they will be retained on file in line with the Joint Board's Records Management Retention Schedule. Where further allegations of misconduct arise in future, it may be reasonably appropriate to consider any earlier expired warning, where this might demonstrate a repeated pattern of behaviour. In doing so, however, account must be taken of the nature of the earlier matter and how long ago it occurred. Such consideration may inform a

decision to extend the length of a resulting disciplinary warning or determine why a decision is not taken to substitute a lesser sanction in the case of dismissal.

Dismissal with Notice

- 11.6** In the case where there are further issues of misconduct within the period stipulated in the final written warning, a further meeting will be held. Where there is a decision to dismiss, unless the employee is being dismissed for reasons of gross misconduct, the employee shall be dismissed with notice or payment in lieu of notice.
- 11.7** The employee will be verbally advised of the decision taken and this will be confirmed in writing.
- 11.8** In exceptional circumstances, it may be felt that demotion or transfer to another post is a more satisfactory alternative to dismissal, should a suitable post be available. Where demotion or transfer to another post is the preferred and agreed option, it must be made clear that the employee will transfer to the terms and conditions and remuneration associated with the new post.
- 11.9** In exceptional or mitigating circumstances where conduct would normally warrant dismissal, the disciplining manager may, following consultation with the assessor & ERO and an HR Adviser, commute this to a final warning with an extended timescale.

Summary Dismissal

- 11.10** Summary dismissal is normally the penalty for acts of gross misconduct. Summary dismissal will be a dismissal without notice or payment in lieu of notice.
- 11.11** Acts of gross misconduct are those which result in a serious breach of the terms of employment and warrant summary dismissal. Examples of such misconduct are:
- Theft, attempted theft or unauthorised possession of property belonging to clients, employees of Dunbartonshire and Argyll & Bute Valuation Joint Board or another person
 - Fraud or attempted fraud, including deliberate falsification of accounts, financial statements or records
 - Physically violent, threatening or bullying behaviour
 - Indecent or inappropriate sexual behavior
 - Deliberate and serious damage to Dunbartonshire and Argyll & Bute Valuation Joint Board's property
 - Serious misuse of Dunbartonshire and Argyll & Bute Valuation Joint Board's property or name
 - Deliberately accessing internet sites containing pornographic, offensive or obscene material
 - Serious insubordination

- Unlawful discrimination or harassment
- Bringing Dunbartonshire and Argyll & Bute Valuation Joint Board into serious disrepute
- Serious incapability at work brought on by alcohol or illegal drugs (though reference should be made to the Joint Board's Alcohol and substance Misuse Policy)
- Causing loss, damage or injury through serious negligence including willful or negligent failure to comply with legal or other statutory requirements
- A serious breach of health and safety rules
- A serious breach of trust and confidence, or
- Conviction of a criminal offence that makes the employee unsuitable for their type of employment and no other suitable employment is available.

The above list is illustrative of what is considered as gross misconduct. However, the list is neither exclusive nor exhaustive and therefore, does not preclude the possibility of dismissal for other offences of similar gravity not specified.

Confirmation of Disciplinary Hearing Outcome

11.12 Following a warning at any stage of the procedure, a letter confirming the level of warning issued or action taken will be sent to the employee together with details of:

- The reason for the action taken;
- The improvement required, where appropriate;
- The name of the person giving the warning, and their designation;
- The time period after which it will cease to be live following the specified period of satisfactory conduct;
- The potential consequences should further misconduct occur during the period of the warning; and
- The right of appeal.

11.13 Following dismissal, a letter confirming the outcome will be sent to the employee, together with details of:

- The reasons for dismissal;
- The date on which employment will terminate;
- The name of the person who made the decision to dismiss, and their designation;
- The appropriate period of notice or payment in lieu of notice; and
- The right of appeal.

12.0 APPEALS

Appeals Against Warnings

- 12.1** Appeals against warnings must be lodged within 10 working days of receipt of the letter confirming the disciplinary action and with the person specified within the letter. Please refer to Appendix 2 “Scheme of Delegation”. Appeals should be submitted in writing using the standard Appeal Form setting out the grounds for the appeal. Appeals will normally be held as soon as possible and no later than 6 weeks after receipt of the employee’s written appeal. Notification of the outcome of the appeal will be confirmed as soon as possible and within a calendar week of the hearing unless circumstances prevent this.

Appeals Against Dismissal

- 12.2** Any employee who has been dismissed will have the right of appeal to the Valuation Joint Board Appeals Committee. The Joint Board Appeals Committee will comprise a minimum of 3 Elected Members.
- 12.3** The employee must lodge their appeal in writing with the Assessor within 10 working days of receiving the disciplinary hearing outcome letter and clearly set out whether the appeal is against:
- The decision to discipline; or
 - The level of disciplinary action taken.
- 12.4** The employee will be advised in writing of the arrangements for the Appeal Hearing (to be heard by the Joint Board’s Appeals Committee) at least 4 weeks in advance and will also be provided with the information that has been submitted to the Committee 9 working days before the date of appeal.
- 12.5** The employee will have the right to be accompanied at the Appeal Hearing by a companion in line with section 7 of the Disciplinary Policy. The process to be followed at the Appeal Hearing is outlined in Appendix 3.
- 12.6** The decision of the Appeals Committee will be notified to the employee and confirmed in writing within a calendar week of the Hearing unless circumstances prevent this. The decision of the Appeals Committee is final, with no further right of appeal.

TIMESCALES FOR DISCIPLINARY PROCESS

It is important that all parties adhere to the required timescales.

Person	Action	Timescale (working days) within:
	INFORMAL PROCESS	
Manager	Discuss matter informally on one-to-one basis. Agree follow up action/resolutions to problem.	As soon as possible
	FORMAL PROCESS	
Manager	Suspension (if appropriate)	As soon as required. Suspension should not be for a protracted period (initially not more than 7 days)
Manager	Date for disciplinary meeting	Without unreasonable delay. Employee should receive minimum of 10 days notification of hearing.
Employee	Submitting any information for consideration at meeting	Submitted at least 5 working days before hearing.
Manager	Notification of outcome in writing	Normally within a calendar week of hearing
Employee	Appeal	10 working days of receipt of letter
Appeal Person or Appeals Stage	Date for appeal hearing	Next available date achievable following receipt of appeal notification (but typically within 8 weeks).
Appeal Panel	Hear Appeal	As above
Appeal Person or Assessor (for Appeal Panel)	Notification of appeal outcome	Normally within a calendar week of hearing

SCHEME OF DELEGATION**AUTHORITY TO TAKE ACTION FOR WARNINGS AND DISMISSALS**

Level of Action		Employees Grade 1-8	Grades 9-10	Grades 11-12/ Chief Officer
Verbal Warning		Line Manager (must be minimum grade 6 level)	Divisional Assessor/Depute	Depute/Assessor
Appeal		Line Manager's Manager	Depute/Assessor	Depute/Assessor
First Written Warning		Line Manager	Divisional Assessor/Depute	Depute/Assessor
Appeal		Line Manager's Manager	Depute/Assessor	Depute/Assessor
Final Warning		Line Manager	Divisional Assessor/Depute	Depute/Assessor
Appeal		Line Manager's Manager	Depute/Assessor	Depute/Assessor
Dismissal		Divisional Assessor/PAO	Depute/Assessor	Depute/Assessor/Joint Board
Appeal		Joint Board Appeals Committee	Joint Board Appeals Committee	Joint Board Appeals Committee

- (1) Where the line manager is under Grade 6 then a Line Manager senior to the immediate Line Manager, of a Grade 6 or above, must conduct the meeting. This list is for illustrative purposes and levels may be changed to reflect structure arrangements

APPEALS COMMITTEE HEARINGS - DISMISSAL APPEALS PROCESS

1. The Appellant or their representative will have set out in writing details of the appeal clearly stating whether the appeal is against
 - a) the decision to discipline; or
 - b) the level of disciplinary action taken
2. On receipt of the scheduled Appeal Hearing date representatives of both parties will meet to agree which documents will be submitted jointly to support the case. This will normally be the correspondence relating to the case and will include relevant letters, notes of meetings etc.
3. The appellant will be invited to submit any additional information supporting their case no later than 15 working days prior to the scheduled Appeals Committee on the agreed template.
4. The Relevant Manager will be invited to submit a response to the case no later than 15 working days prior to the scheduled Appeals Committee on the agreed template.
5. Items 1-4 above will be issued to the parties and Members of the Committee 9 days prior to the hearing.
6. Additional documentation will only be considered by the Appeals Committee in exceptional circumstances and by agreement with the Appeals Panel Chair.
7. Subject to Paragraph 19, the Appellant, their representative and the Relevant Manager(s) are entitled to be present at all times.
8. A WDC Human Resources Adviser, and if required, a Legal Adviser will be present at all times to provide advice to the Committee on matters such as the procedure to be followed by the Committee, the policies of the Joint Board and the range of decisions available to the Committee. Advisers to Committee will not have directly influenced the decision being considered by the Appeals Committee.
9. A person acting in an advisory capacity to the Appellant or their representative or to the Relevant Manager(s) will also be allowed to be present provided that person is made known to the Committee prior to the commencement of the Hearing.

10. The Management Representative will present their case and call such witnesses as may be required.
11. The Appellant or their representative will have the opportunity to ask questions of the Management's Representative and any witnesses called by Management.
12. The Members of the Committee will have the opportunity to ask questions of the Management's Representative and any witnesses called by Management.
13. The Management's Representative will have the opportunity to ask further questions of any witnesses called by them to clarify points arising from questions from the Appellant, their representative and Members of the Committee. Should new material be introduced and be accepted by the Committee, the procedure will revert to Paragraph 10 above. New material will normally only be accepted where this information was not available at earlier stages of the process.
14. The Appellant or their representative will present their case and call such witnesses as may be required.
15. The Management's Representative will have the opportunity to ask questions of the Appellant, their representative and any witnesses called by the Appellant or their representative.
16. The Members of the Committee will have the opportunity to ask questions of the Appellant, their representative and any witnesses called by the Appellant or their representative.
17. The Appellant or their representative will have the opportunity to ask further questions of any witnesses called by them to clarify points arising from questions from the Employer's Representative and Members of the Committee. Should new material be introduced and be accepted by the Committee, the procedure will revert to Paragraph 10 above. New material will normally only be accepted where this information was not available at earlier stages of the process.
18. The Management's Representative and thereafter the Appellant or their representative will have the opportunity to sum up their case, introducing no new material.
19. The Appellant, their representative, Management's representative, any advisers to the parties and any witnesses will then withdraw from the meeting.

20. The Committee in the presence of the Legal Adviser (if required) and the Human Resources Adviser will then deliberate in private, only recalling, if necessary, the Appellant, their representative and Management's representative, together with any witnesses who may be required, to clarify points of uncertainty arising from evidence already given. If recall is necessary, both parties are to return even if only one is required to clarify the point giving rise to doubt.
21. The Committee will recall the Appellant, their representative and Management's representative and announce its decision which will be confirmed in writing to both parties.
22. The Committee will uphold or reject the Appeal or order the varying of the action which is the subject of the Appeal. The Committee cannot increase the severity of the action. The form of the decision will be one of the following:-
- i. The grounds of the Appeal have been substantiated and the Appeal is upheld.
 - ii. The grounds of the Appeal have been substantiated in part and the Appeal is upheld to the extent that .XXX...
 - iii. The grounds of the Appeal have not been substantiated and the Appeal is not upheld.

NOTE:-

Where the Committee decides to vary disciplinary action to a period of unpaid suspension, the duration of the suspension will be a matter for the determination of the Committee at its discretion having due regard to the circumstances of the case. The Committee can impose any length of unpaid suspension



*Dunbartonshire and Argyll & Bute
Valuation Joint Board*

Domestic Violence and Abuse Policy

Dunbartonshire and Argyll & Bute Valuation Joint Board

Domestic Violence and Abuse Policy

Document Management - Version Control

Policy Title	Domestic Violence and Abuse Policy		
Version Number & Date	1.0	January 2019	
Title, Version Number & Date of Superseded Version (if applicable)	None previously		
Rationale for introduction/Driver for change	To implement a Policy which incorporates the Scottish Government and COSLA strategy “Equally Safe – Scotland’s Strategy for Preventing and Eradicating Violence Against Women and Girls” (2016).		
Summary of Substantive Changes (if applicable)	All new		
Summary of Technical Changes (if applicable)	All new		
Lead Officer	Assessor & ERO		
Final Trades Union Position			
Consultation & Approval Process	Body	Date	
	Management Team	23 January 2019	
	Joint Board		
Linked Policies, Schemes and Procedures	Special Leave Scheme Disciplinary Procedures Equalities Policy Code of Conduct for Employees		

Contents

Section	Title	Page Number
1	Introduction	4
2	Scope	4
3	Definitions	5
4	Key principles	5
5	Confidentiality and Record Keeping	5
6	Guidance for Managers	5
7	Guidance for Employees	8
8	Employees who are abusers	9
9	Review	10

Appendices:

1	Useful contacts	11
2	Examples of Work Related Adjustments	15
3	Support Agencies for Perpetrators	16

1. Introduction

- 1.1 Dunbartonshire and Argyll & Bute Valuation Joint Board (the Joint Board) recognises that domestic violence and abuse has no place in society and is committed to helping eradicate abuse. The Joint Board strongly promotes the view that domestic violence and abuse must not and will not be tolerated and will promote the right to live free from violence and abuse in any form and that the responsibility for violence lies with the perpetrator.
- 1.2 The Joint Board will strive to create a working environment that supports and promotes this view and will help those involved in, or experiencing, domestic violence and abuse. Furthermore, the Joint Board has an ethical and legal responsibility to:
 - Take reasonable steps to promote equality and reduce the risk of gender-based violence; and
 - Take action where incidents occur or allegations of abuse are raised.
- 1.3 The Joint Board must, as far as is reasonably practicable, protect the health, safety and welfare of its employees at work by establishing an environment in which employees are safe to disclose their experience of abuse in order to access support and increase safety for themselves and others. However, the right of employees not to disclose must be respected and no employee must ever feel pressured into sharing this information if they do not wish to do so.
- 1.4 The Scottish Government and COSLA, in association with a wide range of specialist support organisations, developed a strategy “Equally Safe – Scotland’s Strategy for Preventing and Eradicating Violence Against Women and Girls”. This policy has taken into account the recommendations outlined in that strategy.
- 1.5 The Joint Board will provide support for victims including practical help and legal assistance.

2 Scope

- 2.1 The Joint Board recognises that domestic abuse is a gender issue but also that it can be, and is, an issue for men, women and intersex people. Research shows that women are more likely to experience domestic violence and abuse than men and do suffer more serious injury and ongoing assaults than men. However, it should be acknowledged that men can experience domestic abuse from their female partner and that domestic abuse also occurs in same-sex relationships.
- 2.2 The Joint Board will at all times seek to ensure that an employee’s human rights are respected and that approaches are in line with the requirements of the Equality Act, in terms of preventing discrimination and harassment, advancing equality of opportunity and fostering good relations between different protected groups.
- 2.3 This policy will apply equally to all employees of the Joint Board irrespective of age; disability; sex; gender re-assignment; ethnicity; religion or belief; sexual orientation; marriage and civil partnership; and pregnancy and maternity.

3 **Definitions**

- 3.1 **Domestic abuse** - the abuse of power and control over one person by another and can take many forms including physical, sexual, emotional, verbal and financial abuse as well as coercive control.
- 3.2 **Gender-based violence** – violence that is directed against a woman because she is a woman, or violence that affects women disproportionately and is a manifestation of historically unequal power relations between men and women.
- 3.3 **Harassment and Stalking** – unwanted, persistent, often threatening attention such following someone, constantly phoning, texting, emailing at home or work.
- 3.4 **Honour crimes** – violence excused as forms of punishment for behaviour which is perceived as deviating from what a family or members of a community believes to be the “correct” form of behaviour sometimes referred to as “family honour”.

4 **Key Principles**

The Policy aims to:

- Ensure confidential and sympathetic handling of situations for employees arising from domestic violence and abuse.
- Assist and support employees requesting help in addressing problems arising from domestic violence and abuse.
- Provide a framework for addressing the behaviour of employees who may be perpetrators of abuse and who may pose a risk to others within the context of their work.

5 **Confidentiality and Record keeping**

- 5.1 All advice, information and support provided to an employee will remain confidential. No information will be disclosed without the express consent of the employee. However, where issues regarding the protection of children or adults in need of support arise, then child or adult protection services may need to be involved. In these circumstances, local child/adult protection procedures must be followed.
- 5.2 Any records will be kept strictly confidential in accordance with the Joint Board's information handling policy and procedures. It should be made clear that the recording of information on domestic violence and abuse will have no adverse impact on the employee's work record.

6 **Guidance for Managers**

- 6.1 The Joint Board is working towards creating a safe and supportive environment, which encourages people to report domestic violence and abuse. Managers have a role in supporting these employees and addressing their needs. Where an employee raises their experience of domestic violence and abuse managers should endeavour to provide flexible support tailored to meet the circumstances of each individual, taking into account needs that they may have.

- 6.2 Managers should be aware of potential barriers that make it difficult for employees to seek support and should be conscious not to make judgements or to provide counselling or advice but seek expert input where appropriate.
- 6.3 Where an employee feels more comfortable discussing the situation out with their own service area, they should contact West Dunbartonshire Council's Strategic HR (WDC HR).
- 6.4 It is of the utmost importance in serious situations such as these that communication between the manager and the employee is clear and unambiguous.

Recognising the Problem

- 6.5 Detailed below are some examples of indicators that may mean an employee is suffering from domestic violence and abuse:
- Sudden changes in behaviour such as an employee becoming withdrawn and quiet and/or changes in the quality of work performance for unexplained reasons.
 - Changes in the way an employee dresses for example excessive clothing on a hot day, changes to the amount of make-up used which may indicate the covering up of signs of physical violence.
 - Injuries such as bruises that are explained away; explanations for injuries that may seem inconsistent with the injuries displayed.
 - High absenteeism without explanation.
 - Overly secretive about home life.
 - Appearing to be isolated from friends and family.
 - Interruptions at work e.g. repeated upsetting calls/texts/emails; reluctance to turn off mobile phone at work.

Responding to an Employee

- 6.6 Where an employee advises their manager that they are a victim of domestic violence and/or abuse the manager should:
- Believe an employee if they disclose that they are experiencing domestic violence and abuse – do not ask for proof.
 - Discuss the employee's immediate and future safety and assist them to think through their options e.g. a safety plan, support networks, protection strategies and provide telephone numbers for organisations that can help such as the police, women's aid, men's aid and rape crisis.
 - Reassure the employee that the Joint Board has an understanding of how domestic abuse may affect their work performance and the support that can be offered.
 - Undertake a risk assessment to ensure that the potential risk to employees and colleagues is lessened. Provide a range of practical workplace safety

measures such as an assumed name at work or mutual agreement of a safe, confidential method of communication.

- Be aware of the parameters of your role as a manager and make clear to the employee what you can and cannot provide.

Providing Support

- 6.7 There are a number of supports that managers can put in place for victims of domestic violence and abuse:
- With the consent of the employee, divert phone calls or change phone extension number if employee is receiving harassing calls.
 - Agree with the employee what, if anything, to tell colleagues and how they should respond if their partner or former partner telephones or visits the workplace.
 - Keep a record of any incidents of abuse or violence in the workplace, including persistent telephone calls, emails or visits to the workplace.
 - Support the employee in a sympathetic, non-judgemental and confident manner.
 - Offer the services of the Employee Counselling Service or other appropriate agencies details of which are attached as Appendix 1.
 - Ensure the employee does not work alone or in an isolated area and check that the employee has arrangements for getting safely to and from work.
 - Consider if work related adjustments to the job are necessary, possible adjustments are detailed at Appendix 2.
 - Grant special leave for appointments where necessary and related to the employee's circumstances e.g. re-arrange housing or childcare, court appointments, solicitor or support agencies.

Additional Information

- 6.8 Managers should not deal with the abuse themselves but make it clear to employees that they will be supported. They should outline what help is available and the various ways the Joint Board can support them.
- 6.9 Each employee's needs are different and managers should maintain confidentiality throughout the process and be prepared to handle any speculation which may arise from the employee's colleagues.
- 6.10 If an employee's work performance has been deteriorating prior to their disclosure of domestic violence and abuse then managers should monitor closely and take advice from WDC HR as required to ensure that all appropriate supports are in place. Any changes to the working pattern or other support offered to the employee may be enough to remedy any issues with the employee's work performance/ attendance.

- 6.11 Employees must have the chance to consider all the available options and decide for themselves how they wish to handle matters.
- 6.12 Regular contact should be maintained with the employee and support measures put in place should be reviewed to establish if they are effective or if any alternative measures are required.
- 6.13 Domestic violence and abuse can affect both sexes and in responding to employees you are expected to be available and approachable. Listen, reassure and respond in a sensible and non-judgemental manner and discuss how the Joint Board can support the employee concerned.

Employee who does not wish support

- 6.14 Although the Joint Board will seek to provide a supportive environment in which an employee can raise issues relating to domestic violence and abuse, depending on their situation, some employees affected by domestic abuse may refuse support or only take up partial support. Dealing with domestic violence and abuse is a process that takes time and there are various reasons why employees may find it difficult to seek support. For example, they may have pressures from family to remain silent/stay in the relationship; financial pressures may restrict their options especially if children are involved; and/or they may feel it is safer to stay – it should be noted that women are likely to experience the most significant episode of violence at the point of ending an abusive relationship or once the relationship has ended.
- 6.15 It is the employee's choice whether or not to accept support and managers should respect their decision, reassure them that the Joint Board's primary concern is for their safety and remind them that support is available if they need it in the future.
- 6.16 Even if a manager disagrees with the decisions being made by an employee regarding an employee's relationship it is important to understand that a victim of domestic violence and abuse may make a number of attempts to leave their partner before they are finally able to do so.
- 6.17 The role of the manager is not to deal with the abuse itself but to make it clear through the Policy that employees will be supported and to outline what help is available.

7 Guidance for Employees

- 7.1 Employees are encouraged to respond appropriately if they suspect that a colleague is experiencing or perpetrating abuse. Employees may not want to discuss the abuse but concerns should be raised in confidence with a manager.
- 7.2 Some victims of domestic abuse will feel unable to accept help, which you may find difficult to understand. Offer support, where possible, but do not force an individual to disclose abuse or to follow a course of action they are uncomfortable with.
- 7.3 Any concerns about the employee should be raised in confidence and where possible with the permission of the individual. Never divulge personal information about colleagues with others, including other colleagues, without their permission. If an employee is found to be assisting an abuser in perpetrating the abuse, for example, by giving them information or where the perpetrator is also an employee by

giving them access to facilities such as telephones, email or fax machines then they will be seen as having committed a disciplinary offence.

- 7.4 Witnessing a colleague experience domestic abuse can be traumatic and you may feel powerless or unable to help. Support can be sought from managers or from the support agencies detailed at Appendix 1.

8 Employees who are abusers

- 8.1 Where the Joint Board has received information sufficient to believe that an employee has perpetrated domestic violence and/or abuse an appropriate manager will promptly assess such behaviour and the job the employee is employed to do. In such circumstances the Joint Board will investigate the facts and decide whether the disciplinary procedure will be invoked.
- 8.2 Depending on the circumstances and the nature of the employee's job, a disciplinary hearing may result in disciplinary sanctions up to and including dismissal.
- 8.3 It is a condition of your employment that if you are arrested, charged, convicted of a criminal offence, bound over or cautioned, pending appointment to, or whilst employed in the Joint Board's service that you report details of the matter to your Line Manager, or a more Senior Manager, who may decide to investigate the matter taking account of the Joint Board's Code of Conduct. Where information on un-notified criminal charges comes to the Joint Board's attention this will be discussed with you and appropriate action taken.
- 8.4 This applies to conduct outside work (whether or not it leads to a criminal conviction) including posts or contents on social media, or while at work where an employee has used workplace resources such as work time, telephones, email or information to harass their current or former partner.
- 8.5 Perpetrators may intentionally misuse their job-related authority to negatively impact on domestic abuse victims. By spreading rumours or manipulative behaviour they may influence others to assist them in locating their partners, in perpetrating acts of domestic abuse or to protect themselves. It is important that the public has high levels of trust in our employees and managers should be concerned about perpetrators bringing the organisation into disrepute by misusing workplace information and resources, and their authority.
- 8.6 Any employees who are alleged perpetrators of abuse within the workplace may be dealt with in accordance with the Joint Board's Disciplinary Policy and Procedures.
- 8.7 Employees may be subject to investigation under the Disciplinary Policy in the following circumstances:
- If they have committed a criminal offence, or there is evidence of assault, harassment or coercive control.
 - If they are involved in domestic abuse related incidents that occur in the workplace or during work time, including making threatening telephone calls or misuse of the computer network.
 - If an employee's activities outside work have an impact on their ability to perform the role for which they are employed, or are likely to bring the Joint

Board into disrepute. This is particularly relevant for those who work with the public, with children or vulnerable adults.

- 8.8 Perpetrators rarely self refer to support agencies, when managers are aware that an employee has violent or abusive behaviour they should encourage them to seek help from a specialist agency. Details of support agencies for perpetrators can be found at Appendix 3.

Allegations without foundation

- 8.9 Where an employee has made an allegation without foundation that another employee is perpetrating abuse this will be investigated and addressed through the Disciplinary Policy.

Victimisation

- 8.10 Employees should not suffer victimisation as a result of the application of any aspect of this Policy. Where there is evidence that an employee has been victimised this will be investigated and addressed through the Disciplinary Policy.

9 Review

- 9.1 This Policy will be reviewed in line with any related new or amendments to legislation or best practice as required.

Appendix 1 – Useful telephone numbers/Contacts

Local Services

West Dunbartonshire Council Homelessness Service	0800 197 1004 (Out of Hours Services)
West Dunbartonshire HSCP (Social Work Services)	0800 811 505 (Out of Hours Services)
CARA Project (Challenging And Responding to Abuse) Free and independent service that provides short to medium term support for women living with or escaping domestic abuse.	01389 738680
Clydebank Women's Aid	0141 952 8118
Dumbarton District Women's Aid	01389 751036
Police Scotland	Call 101 to report an incident or report an incident online on the Police Scotland website In an emergency please call 999
Strathclyde Police Domestic Abuse Unit	0141 532 3334
Time for Talking – Employee Counselling Service	Employee Helpline 0800 970 3980

National Services

Women's Aid Federations around the UK (office numbers only)	0131 226 6606 (Scotland)
Scottish Domestic Abuse Helpline A service for women experiencing domestic violence, their family, friends, colleagues and others calling on their behalf. It is run in partnership between Women's Aid and Refuge. Callers may first of all hear an answer phone message before speaking to a person.	0800 027 1234
Women's Aid National Domestic Violence Helpline	0808 2000 247
The Samaritans The Samaritans is a nationwide charity which provides 24 hour confidential emotional support to anyone in crisis. The Samaritans has introduced a single national telephone number to link up all branches with one easy to remember, low-cost number although callers will still be able to use their local branch number if they wish. This number can be found in your local telephone directory.	116 123
Freecall message home This is confidential, non-traceable service for those who have left home but want to pass on a message to family and friends without communicating directly. People escaping domestic violence can use this service without having to give details of where they are. This is a free service.	116 000
The National Child Protection Helpline (NSPCC) This is a free, confidential service for anyone concerned about children at risk, including children themselves. The service offers counselling, information and advice.	0800 800500
Childline A national, confidential counselling line for children, young people and adults on any issue including family, marital and relationship problems, child abuse rape and sexual assault, depression and anxiety.	0800 1111

Specialist Services

<p>Hemat Gryffe, Womens Aid Asian, Black and Minority Ethnic Women's Aid Group in Scotland which provides a safe refuge accommodation, information and support.</p>	0141 353 0859
<p>Jewish Women's Aid The only specialist organisation in the UK supporting Jewish women affected by domestic violence.</p>	0800 591 203
<p>Women with Learning Difficulties Supporting women with learning difficulties overcome domestic violence and abuse.</p> <p>GALOP National Lesbian, Gay, Bisexual and Trans (LGBT) Domestic Violence Helpline provides confidential support to all members of the LGBT communities, their families, friends and agencies supporting them. Ran by trained LGBT people.</p>	0808 2000 247 0800 999 5428
<p>Fearless</p> <p>http://www.fearless.scot/</p> <p>The service works with survivors of domestic abuse over 16 years old of all races, religions, beliefs, abilities, gender identities, sexes or sexual orientations.</p> <p>Fearless offers non-judgmental, one-to-one support for individuals experiencing domestic abuse. Dedicated case workers will offer mentoring and tailored support in areas such as: healthcare, housing, emotional support, practical support, safety planning, addictions and assistance to access appropriate benefits. The service also offers practical support for survivors to access a range of services and will support appropriate inclusion within communities.</p>	0131 624 7266

Mens Services

Abused Men in Scotland (AMIS) A national organisation dedicated to supporting men who are experiencing, or have experienced, domestic abuse.	0808 800 0024
Men's Aid Providing support to men on a number of issues, including domestic abuse.	0333 567 0556
Men's Advice Line Advice and support for men experiencing domestic violence and abuse.	0808 801 0327
Mankind Initiative National charity that provides help and support for male victims of domestic abuse and domestic violence.	01823 334 244
Victim Support Male Helpline Helpline for victims of domestic abuse, rape and sexual assault.	0345 603 9213

Appendix 2 – Example Work Related Adjustments

It may be necessary when supporting an employee to consider the need for making work related adjustments. Examples of work related adjustments are:

- Change work patterns or adjust workload for temporary period to make it more manageable.
- Give favourable consideration to any request for a change of workplace/work arrangement.
- Approve requests for an advance of pay.
- Agree that an employee can use an assumed name at work.
- Review the security of information held such as temporary or new addresses, bank or healthcare details.
- With the employees consent, advise colleagues of the situation on a need to know basis and agree the response should the perpetrator/alleged perpetrator contact the workplace or present themselves at the workplace.
- At times when the employee needs to be absent from work, mutually agree a safe, confidential method of communication and consider safety implications that may arise when working from home.
- Implement particular security arrangements that may have to be put in place to ensure the safety of the employee and colleagues.

Appendix 3 - Support Agencies for Perpetrators

Respect Phonenumber Confidential and anonymous helpline offering advice, information and support to anyone concerned about their violence and/or abuse towards a partner or ex-partner.	Phone: 0808 802 4040 (Phonenumber opened Monday to Friday 9 am to 5 pm) Email: info@respectphonenumber.org.uk
RESPECT The National Association for Domestic Violence Perpetrator Programmes and Associated Support Services. RESPECT hold a full list of Perpetrator Programmes in the UK (including those that accept self-referral), together with counsellors, etc trained in this field.	Phone: 0845 122 8609 Email: info@respect.uk.net
Everyman Project Counselling, support and advice to men who are violent or concerned about their violence and any one affected by that violence.	Phone: 0207 263 8884
AVP Britain (Alternatives to Violence Project) Run workshops through the country for anyone who has niggle little resentments that become grudges, anyone who gets upset at being ignored, anyone who has difficulty with anger, anyone who is a bully, or is bullied, in fact, anyone who wants an alternative to violence.	Phone: 020 7324 4755
Brian Nelson's Abuse Pages Website created and maintained by an ex-abuser. Descriptive pages on the cycle of abuse.	Website: http://blainn.com/abuse/

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Assessor & Electoral Registration Officer

Valuation Joint Board - 1 March 2019

Subject: Counter Fraud and Corruption Strategy

1.0 Purpose of Report

- 1.1 To seek Members ratification of an amended Counter Fraud and Corruption Strategy.

2.0 Background

- 2.1 In September 2018 the Joint Board approved a new Counter Fraud and Corruption Strategy, subject to additional wording being added to section 1.4.

3.0 Progress

- 3.1 In October the Counter Fraud and Corruption Strategy was revised at section 1.4 to include additional clarity on how members would discharge their responsibility for creating a strong anti-fraud culture within the organisation.
- 3.2 The amended version of the Strategy was circulated to the Board's Treasurer, the Audit and Risk Manager in West Dunbartonshire Council and all Board Members with feedback being sought on the changes. No adverse comments or queries were submitted.

4.0 Recommendations

- 4.1 Members are asked to approve the amended Counter Fraud and Corruption Strategy for implementation within the Joint Board.

Person to contact:

David Thomson (Assessor and ERO)

Tel: 0141 562 1260

E-mail: david.thomson@dab-vjb.gov.uk

Appendix 1: (amended) Counter Fraud and Corruption Strategy



*Dunbartonshire and Argyll & Bute
Valuation Joint Board*

COUNTER FRAUD AND CORRUPTION STRATEGY

INDEX OF CONTENTS

Section	Contents	Page No.
1.	Introduction	3
2.	Definitions	4
3.	Key Elements of the Strategy	5
	3.1 Nolan Principles	5
	3.2 Whistleblowing	5
	3.3 Bribery Act 2010	6
	3.4 Improvement to systems and procedures	7
4.	Prevention	7
	4.1 Elected Members	7
	4.2 The Role of Managers	7
	4.3 Responsibilities of Employees	8
5.	Conflicts of Interest	8
6.	The Role of the Internal Audit and WDC	9
	Corporate Fraud Teams	
	6.1 Internal Audit	9
	6.2 WDC Corporate Fraud Team	9
7.	Legislation	10
8.	The Role of External Audit	11
9.	The Role of Senior Management: Control and Prevention of Future Occurrences of the Risk of Fraud	11
10.	Co-operation With Others	12
11.	Deterrence	13
	11.1 Disciplinary Action	13
	11.2 Reporting and publicity	13
12.	Detection and Investigation	14
13.	Prosecution Policy	15
14.	Awareness and Training	15
15.	Conclusion	15
	Related Documents	16

Document Version Control

Counter Fraud and Corruption Strategy			
Review Driver: Governance self-assessment process identified need for review			
Version	Author	Approved	Date
1.3		2014	Valuation Joint Board
2.1d	D. Thomson	MT approved	31 July 2018
2.2	D Thomson	Board approved	26 September 2018
2.3	D Thomson	Board requested insertion	October 2018

1. Introduction

- 1.1 Dunbartonshire and Argyll & Bute Valuation Joint Board (“the Joint Board”) aims to provide excellent public service and needs to ensure propriety and accountability in all matters. The Joint Board has a zero tolerance approach to fraudulent or corrupt activity whether perpetrated by Elected Members, employees, partner organisations, suppliers, service users or members of the public in general. The Joint Board is determined to protect itself and the public from losses due to fraud and corruption and is committed to the rigorous maintenance of a counter fraud and corruption strategy which will provide a framework for:
- Encouraging fraud deterrence and prevention;
 - Raising awareness of fraud and corruption and promoting their detection;
 - Performing investigations and facilitating recovery;
 - Invoking disciplinary proceedings and referral to the Police; and
 - Monitoring, publicising and updating the policy and its related procedures and performance.
- 1.2 This Strategy demonstrates that the Joint Board is firmly committed to dealing with fraud and corruption and will deal equally with perpetrators from both inside (members and employees) and outside the Joint Board. In addition, there will be no distinction made in investigation and action between cases that generate financial benefits and those that do not.
- 1.3 In addition to this Strategy, the Joint Board has a range of related policies and procedures with which staff and Elected Members are required to comply, including: Financial Regulations, Standing Orders, Business Irregularities Procedures and the Employee Code of Conduct.
- 1.4 The responsibility for creating a strong anti-fraud culture lies with Elected Members and the Joint Board’s Management Team. The Elected Members will demonstrate their commitment to that culture through:-
- (a) Consideration and approval of this Strategy and its supporting Policies (See 1.3 above and 4.1.1 below),
 - (b) Their involvement in any disciplinary procedures in accordance with the Board’s Business Irregularities Procedures and Disciplinary Procedures.
 - (c) Raising any concerns regarding fraud and corruption in accordance with this Strategy (See 3.2.5, below),
 - (d) Ensuring that any allegations received in any way will be taken seriously and investigated in an appropriate manner (See 3.2.6, below),
 - (e) Dealing firmly with those who defraud the Joint Board, who are corrupt or where there has been financial malpractice (see 3.2.7 below),
 - (f) Compliance with the national Code of Conduct for members (See 4.1.1, below)
 - (g) Challenging and approving all audit reports and audit action plans

All members of staff must remain vigilant to the threat of fraudulent activity and should take the appropriate action if suspicions arise.

- 1.5 The Joint Board is also aware that there is a high degree of external scrutiny of its affairs by a variety of bodies such as Audit Scotland, the Local Government Ombudsman, HM Revenue & Customs. These bodies are important in highlighting any areas where improvements can be made.

2. Definitions

2.1 Fraud:

The Joint Board regards Fraud as, *“The intentional distortion of financial statements or records by persons internal or external to the Joint Board which is carried out to conceal the misappropriation of assets or otherwise for gain. Fraud is a deliberate act by an individual or group of individuals and is, therefore, always intentional and dishonest”*.

2.2 Corruption:

The Joint Board regards Corruption as any unethical behaviour including *“the offering, giving, soliciting or acceptance of an inducement or reward which may influence the action of any person”*. In addition, this strategy covers *“the failure to disclose an interest in order to gain financial or other pecuniary gain”*.

2.3 Error:

Error refers to unintentional mistakes such as:

- Arithmetic or clerical mistakes in the underlying records;
- Oversight or misrepresentation of facts; and
- Unintentional misapplication of accounting policies.

2.4 Embezzlement:

Embezzlement refers to *“theft or misappropriation of funds placed in one’s trust or belonging to one’s employer”*.

2.5 Bribery

Bribery refers to *“giving or receiving a financial or other advantage in connection with “improper performance” of a position of trust, or a function that is expected to be performed impartially or in good faith. A bribe may be offered directly to an Officer or influence their actions or it may be given to influence the actions of another Officer.”* (see further at paragraphs 3.10-3.14)

2.6 Money Laundering

Money laundering refers to *“the process in which the proceeds of crime are transformed into what appears to be legitimate money or assets.”*

3. **Key Elements of the Strategy**

Nolan Principles

- 3.1 The Joint Board aims to ensure that the culture of the organisation meets the expectations of the Committee on Standards in Public Life (the Nolan Committee), and is committed to the seven Nolan principles of objectivity, openness, leadership, accountability, honesty, selflessness and integrity. The Joint Board's culture therefore supports the opposition to fraud and corruption.

3.2.1 **Whistleblowing**

A **whistleblower** is a person who exposes any kind of information or activity that is deemed

- Illegal;
- unethical; or
- not correct.

within an organisation. The information of alleged wrongdoing can be classified in many ways:

- Violation of policy/rules;
- Violation of the Law;
- Violation of Regulation;
- Threat to public interest/national security;
- Fraud and corruption; and
- Abuse of position.

Those who become whistleblowers can choose to bring information or allegations to surface either internally or externally. Internally, a whistleblower can bring their accusations to the attention of other people within the accused organisation such as an immediate supervisor. Externally, a whistleblower can bring allegations to light by contacting a third party outside of an accused organisation such as the media, government, law enforcement (subject to 12.7 below) , or those who are concerned.

- 3.2.2 The Joint Board wants to encourage Whistleblowing to be open to both employees AND members of the public, and encourage both to report examples of wrongdoing without the fear of repercussion or impunity. This is underpinned by the Public Interest Disclosure Act 1998 which protects employees who decide to make a qualifying disclosure.

- 3.2.3 The Public Interest Disclosure Act 1998 provides protection for employees to disclose, without fear of retribution, bad work practices which may endanger employees, the public or the environment. The categories of concern in relation to bad work practices are:

- Committing a criminal offence;
- A failure to comply with a legal obligation;
- A miscarriage of justice;
- Danger to the health and safety of an individual;

- Danger to the environment; and
 - The deliberate concealment of information in relation to any of the above matters.
- 3.2.4 The prevention / detection of fraud / corruption and the protection of the public purse are everyone's responsibility and the Joint Board encourages employees to raise any concerns using the Board's Confidential Reporting Policy (Whistleblowing Policy). Within this policy there are various options available to staff to assist and reassure them including reporting issues via:
- Email;
 - Post; and
 - Intranet (a form is available on the intranet for completion and submission electronically).
- 3.2.5 The Joint Board's Elected Members play an important role in creating and maintaining this culture. They are positively encouraged to raise concerns regarding fraud and corruption, immaterial of seniority, rank or status, in the knowledge that such concerns will, wherever possible, be treated in confidence.
- 3.2.6 The Joint Board will ensure that any allegations received in any way, including by anonymous letters or phone calls, not specifically through the Whistleblowing procedures, will be taken seriously and investigated in an appropriate manner. Where contact details are provided an acknowledgement of the allegation received will be issued to the reporter.
- 3.2.7 The Joint Board will deal firmly with those who defraud the Joint Board, or who are corrupt, or where there has been financial malpractice. There is, of course, a need to ensure that any investigation process is not misused and, therefore, any abuse (such as employees raising malicious allegations) will be dealt with as a disciplinary matter.
- 3.3.1 **Bribery Act 2010**
- 3.3.2 The Bribery Act 2010 created an offence which can be committed by commercial organisations which fail to prevent persons associated with them from bribing another person on their behalf. At stake is the principle of free and fair competition, which is diminished by each bribe offered or accepted. It is expected that these principles should also be applied to public sector organisations. Bribery – the offer or acceptance of a reward to persuade someone to act dishonestly and / or breach the law – is unacceptable at any level.
- 3.3.3 This Act provides for 4 bribery offences:
- Bribing - the offering, promising or giving of an advantage;
 - Being bribed - requesting, agreeing to receive or accepting an advantage;
 - Bribing a foreign official; and
 - The "corporate offence" where a commercial organisation fails to prevent persons performing services on its behalf from committing bribery.
- 3.3.4 It should be emphasised that fraud and corruption includes any activities which constitute acts of bribery as described in the Bribery Act 2010.

3.3.5 The Joint Board has practical procedures in place including decision making processes, financial controls and a Code of Conduct for Employees, to prevent persons performing services on its behalf from the risk of committing bribery. Allegations of corruption are dealt with under the Joint Board's Business Irregularities process, including an investigation which may result in a disciplinary sanction. Employees are required to adhere to the Code of Conduct and ensure that they do not breach legislation.

3.3.6 The Code of Conduct for Employees can be accessed from the Joint Board's Intranet.

3.4 Improvement to systems and procedures

3.4.1 When fraud or corruption have occurred because of a breakdown in the Joint Board's systems or procedures, the Board's Management Team will ensure that appropriate improvements in systems of control are implemented to prevent a reoccurrence.

4. Prevention

Elected Members

4.1 The Role of Elected Members

4.1.1 As elected representatives, all members of the Joint Board have a duty to citizens to protect the Joint Board from all forms of abuse. This is done through this strategy document and compliance with the national code of conduct for members, the Joint Board's Financial Regulations, Standing Orders and relevant legislation.

Employees

4.2 The Role of Managers

4.2.1 Managers at all levels are responsible for the communication and implementation of this strategy in their work area. They are also responsible for ensuring that their employees are aware of Joint Board's Policies, Financial Regulations and Standing Orders, and that the requirements of each are being met in their everyday business activities.

4.2.2 Managers are expected to strive to create an environment in which their staff are comfortable in approaching them with any concerns they may have about suspected irregularities. Where they are unsure of the procedures, they must refer to the Confidential Reporting Policy.

4.2.3 The Joint Board recognises that a key preventative measure in dealing with fraud and corruption is for managers to take effective steps at the recruitment stage to establish, as far as possible, the honesty and integrity of potential employees, whether for permanent or temporary posts.

- 4.2.4 The Joint Board has a formal recruitment procedure, which contains appropriate safeguards on matters such as receipt of references and verifying qualifications held. As with other public bodies, Disclosure checks will be undertaken on employees and potential employees where appropriate.
- 4.3 Responsibilities of Employees
- 4.3.1 Each employee is governed in their work by the Joint Board's Standing Orders and Financial Regulations and other codes of conduct and policies (Health and Safety, ICT Acceptable Use & Security Policy). They are also governed by the Joint Board's Code of Conduct for Employees. Associated with the Code of Conduct are guidelines on gifts and hospitality and conflicts of interest. All core employment policies and procedures are available on the Joint Board's intranet.
- 4.3.2 Employees will be aware of and are expected to follow any code of conduct related to their personal professional qualifications.
- 4.3.3 In addition to the requirements of paragraph 4.3.1, employees are responsible for ensuring that they follow the instructions given to them by management, particularly in relation to the safekeeping of the assets of the Joint Board. These will be included in induction training and procedure manuals.
- 4.3.4 Any concerns an employee may have about a suspected irregularity should be raised through the Joint Board's Confidential Reporting Policy.
- 4.3.5 Any offers of gifts or hospitality which are in any way related to the performance of Joint Board duties should generally not be accepted by employees. Offers of, or the acceptance of, gifts or hospitality, other than those offered as an indication of gratitude and of an inconsequential value, must be discussed by employees with their line manager and be recorded in the Register of Gifts and Hospitality. All core employment policies and procedures are available on the Joint Board's intranet.
- 4.3.6 Any fee, commission or other payment collected or received by a Joint Board employee, arising in any way from or through their Joint Board employment, is not permitted to be retained except with the approval of the Assessor & ERO or, in his absence, the Depute Assessor & ERO. Such approval must be formally recorded. Any breach of these regulations will be considered as gross misconduct.

5. Conflicts of Interest

- 5.1 Both elected members and employees must ensure that they avoid situations where there is a potential for a conflict of interest. Such situations can arise with externalisation of services, tendering, etc. Effective role separation will ensure decisions made are seen to be based upon impartial advice and avoid questions about improper disclosure of confidential information.
- 5.2 Employees, including senior managers, must declare any possible conflicts of interest they may have, whether in contracts entered into by the Joint Board or otherwise, in accordance with the Joint Board's Guidance on Conflicts of Interest.

Such interests must be noted in the register maintained for that purpose by the Assessor & ERO.

6. The Role of the WDC Internal Audit and Corporate Fraud Teams

- 6.1 Internal Audit is an independent function provided to the Joint Board by West Dunbartonshire Council. The Internal Audit and WDC Corporate Fraud teams operate under the direction of the WDC Audit and Risk Manager and will work together as appropriate on fraud investigations.

Internal Audit

- 6.1.1 The main areas of Internal Audit responsibility are to review, appraise and report on:

- the extent to which the assets and interests are accounted for and safeguarded from loss;
- The soundness, adequacy and application of internal controls; and
- The suitability and reliability of financial and other management.

- 6.1.2 Internal Audit plays a vital preventative role in trying to ensure that systems and procedures are in place to prevent and detect fraud and corruption. Internal Audit investigates all cases of suspected irregularity in relation to financial matters in accordance with the Board's Business Irregularities Procedure. This will be carried out in conjunction with colleagues from the WDC Corporate Fraud team as appropriate. They liaise with management within the Joint Board to recommend changes in procedures to prevent losses to the Joint Board.

- 6.1.3 Internal Audit is also a consultancy service, providing:

- advice on cost effective controls for new systems and activities to balance risk and control;
- advice to highlight opportunities to reduce costs through greater economy and efficiency within systems and activities as part of strategic and service reviews;
- quality assurance on projects involving major change and systems development; and
- an independent and objective assessment of the evidence on progress with implementing action plans to demonstrate continuous improvement.

WDC Strategic Lead-Resources/Audit and Risk Manager

- 6.2.1 The WDC Strategic Lead-Resources/Audit and Risk Manager are responsible for all fraud investigations within the Joint Board. In cases where employees are involved, they will work with Internal Audit, Human Resources and appropriate senior management to ensure that correct procedures are followed and that this strategy is adhered to.
- 6.2.2 The Strategic Lead-Resources/Audit and Risk Manager are committed to the prevention, detection, deterrence and investigation of all fraud committed against the Joint Board.

- 6.2.3 Fraud can be committed by service users, contractors, sub-contractors or employees of the Joint Board.
- 6.2.4 The Strategic Lead-Resources/Audit and Risk Manager will investigate suspected instances of fraud across all areas of function, as appropriate.

7. Legislation

- 7.1 Every fraud investigation is conducted at all times in accordance with the following legislation:

Legal Framework Relevant to the Work of Internal Audit

WDC's Strategic Lead-Resources/Audit and Risk Manager is bound and assisted by the following legislation when carrying out investigations.

i) Local Government (Scotland) Act 1973

Makes arrangements for the proper administration of a local government body's financial affairs.

ii) Social Security (Administration) Act 1992

As amended by the Fraud Act 1997. Provides a legal gateway for Local Government bodies to share information to assist in the prevention and detection of fraud in relation to Housing Benefit and Council Tax.

iii) Regulation of Investigatory Powers (Scotland) Act (2000) (RIPSA)

This Act provides a legal framework for authorising covert surveillance by public authorities and an independent inspection regime to monitor activities within the United Kingdom.

iv) Regulation of Investigatory Powers Act (2000) (RIPA)

The Act empowers WDC to obtain communication data relating to members of the public.

v) Freedom of Information Act (Scotland) 2002

This Act makes provision for the disclosure of information held by public authorities or by persons providing services for them.

vi) General Data Protection Regulation

These Regulations make provision for the regulation of the processing of information relating to individuals, including the obtaining, holding, use or disclosure of such information.

vii) Human Rights Act 1998

This Act gives further effect to rights and freedoms guaranteed under the European Convention on Human Rights.

viii) The Criminal Justice and Licensing (Scotland) Act 2010

This Act came into force for Specialist Reporting Agencies (SRAs) other than the Police on 6 June 2011. The Act changes the way disclosure is made to the Crown in Scotland.

ix) The Welfare Reform Act 2012

This Act permits the sharing of information in relation to welfare services in prescribed circumstances.

x) Criminal Procedures (Scotland) Act 1995

This act allows a Police Officer to detain someone at a police office where they can be questioned by a Counter Fraud Officer if either Police Scotland or the Procurator Fiscal allows

NB: This list is not exhaustive.

8. The Role of External Audit

- 8.1 The independence of external audit is an essential safeguard in the stewardship of public money. This role is delivered through the carrying out of specific reviews that are designed to test (amongst other things) the adequacy of the Joint Board's financial systems and arrangements for preventing and detecting fraud and corruption.
- 8.2 It is not the external auditor's function to prevent fraud and irregularity, but the integrity of public funds is at all times a matter of general concern. External auditors are always alert to the possibility of fraud and irregularity, and will act without undue delay if grounds for suspicion come to their notice. The external auditor has a responsibility to review the Joint Board's arrangements to prevent and detect fraud and irregularity, and arrangements designed to limit the opportunity for corrupt practices.

9. The Role of Senior Management: Control and Prevention of Future Occurrences of the Risk of Fraud

- 9.1 The role of Senior Management includes the maintenance of proper internal controls for all processes and to support the work of Internal Audit and WDC Corporate Fraud. Senior managers must comply with Financial Regulations. Managers are expected to:
- Maintain proper internal controls in all processes for which they have responsibility to ensure probity in systems and operations;
 - Promote the prevention, detection and resolution of fraud and irregularities;
 - Co-operate fully with Internal Audit and ensure that Internal Audit can properly fulfil their role; and
 - Consider and act upon Internal Audit findings and recommendations or accept responsibility for any resultant risk from not doing so.
- 9.2 The Joint Board's Management Team will consider the fraud risk for all areas of function when carrying out its annual assessment of Corporate Risk
- 9.3 The Joint Board's Management Team will take appropriate steps to negate or minimise any risks identified during this annual assessment and may seek advice from WDC Internal Audit and Corporate Fraud.

- 9.4 Implementing appropriate systems of internal control is the most common approach to management of the risk of fraud. Internal control is a management responsibility. All local government bodies are required to have adequate systems and controls in place to ensure the proper administration of their financial affairs. The Joint Board's Financial Regulations, supported by Standing Orders and the Scheme of Delegation, provide a framework through which a satisfactory control environment is established.
- 9.5 Controls depend on the nature and the evaluation of the risk but there are a number of well recognised internal controls that line managers are expected to implement to prevent or control the level of fraud within their area of function. The most common are:
- Clear written rules and procedures which are regularly updated and deployed to all appropriate members of staff;
 - Spot checks on procedures and systems and a record of same retained;
 - Checking the validity of any change in payment details provided by a supplier;
 - Robust pre-employment checks e.g. qualifications and references;
 - Avoiding accumulation of backlogs;
 - Building in safeguards against fraud when designing and developing new systems / processes;
 - A committed response to any allegation of fraud reported;
 - Reviewing and changing systems and procedures after any incident of fraud;
 - Learning about the circumstances surrounding incidences of fraud in other organisations that may have the potential to impact on the Joint Board; and
 - Ensuring that staff take their annual leave entitlement.

10. Co-operation with Others

- 10.1 WDC's Strategic Lead-Resources/Audit and Risk Manager have put in place, and will keep under review, procedures and arrangements to develop and encourage the exchange of information on national and local fraud and corruption activity in relation to local government bodies with external agencies such as:
- Police Scotland, both at local level and nationally through specialist Police units;
 - Other Local Authorities;
 - Local and national Internal Audit and Corporate Fraud networks;
 - The National Anti-Fraud Network (NAFN);
 - The Joint Board and WDC's insurers;
 - Audit Scotland;
 - Chartered Institute of Public Finance and Accountancy (CIPFA);
 - Department for Work and Pensions (DWP);
 - Other government departments and agencies; and
 - Other public bodies.
- 10.2 Any exchange of information and data will be in accordance with legislative requirements.

- 10.3 On a biennial basis, the Valuation Joint Board participates in the National Fraud Initiative (NFI), a UK wide Government initiative involving the matching of data within key datasets across local authorities and other public bodies. For Scottish local authorities, this exercise is coordinated by Audit Scotland on behalf of the Cabinet Office. In addition there are also special exercises which the NFI coordinates on a more regular basis.

11. Deterrence

11.1 Disciplinary Action

- 11.1.1 Theft, fraud and corruption are serious offences against the Joint Board and, if there is evidence to support involvement in an offence, employees will face disciplinary action. An internal disciplinary process will take place in addition to, or instead of, criminal proceedings, depending on the circumstances of each individual case, after consultation with senior HR professionals. The WDC Audit and Risk Manager will ensure that the correct investigation procedures are followed in a consistent and fair manner, including adherence to this strategy.
- 11.1.2 Elected Members will face appropriate action under this strategy if they are found to have been involved in theft, fraud or corruption against the Joint Board. Action will be taken in addition to, or instead of, criminal proceedings, depending on the circumstances of each individual case, but in a consistent manner. This may include a complaint to the Standards Commission for Scotland in the event that there has been a breach of the provisions of the constituent Councils' Councillors Code of Conduct.
- 11.1.3 The Joint Board's Business Irregularities Procedures govern the manner in which all investigations are undertaken.
- 11.1.4 Where appropriate, investigation interviews carried out by Internal Audit /Audit and Risk Manager will be carried out under caution.

11.2. Reporting and publicity

Elected Members

- 11.2.1 The Assessor or the Audit and Risk Manager will report any instance of fraud or corruption to the Joint Board as required.

Audit Scotland

- 11.2.2 The Joint Board reports any identified cases of Fraud and Corruption to Audit Scotland, annually.

Local Media

- 11.2.3 In order to deter future fraudulent activity, where a case is referred to the Procurator Fiscal for criminal proceedings and is subsequently brought to court, the Joint Board may publicise the details of cases which have become a matter of public record in the local press.

11.2.4 West Dunbartonshire Council will publish general statistical information relating to the work of the Audit and Risk Manager, on an annual basis.

12. Detection and Investigation

12.1 WDC's Internal Audit and Risk Manager plays an important role in the detection of fraud and corruption. Reviews of system financial controls, specific fraud and corruption tests, spot checks and unannounced visits are included in the Annual Audit Plans for the Joint Board and West Dunbartonshire Council.

12.2 In addition to the Internal Audit and Risk Manager, there are numerous systems and controls in place to deter fraud and corruption, but it is often the vigilance of employees and members of the public that aids detection.

12.3 In some cases frauds are discovered by chance or 'tip-off' and arrangements are in place to enable such information to be properly dealt with, in accordance with the requirements of Human Rights legislation.

12.4 All suspected irregularities are required to be reported (verbally or in writing) either by the person with whom the initial concern was raised or by the originator, as per Procedures - Section 3 'Reporting a Concern' (the Joint Board's Confidential Reporting Policy). This is essential to the strategy, and:

- Ensures the consistent treatment of information regarding fraud and corruption; and
- Facilitates a proper and thorough investigation by an experienced audit team.

12.5 This process will apply to all of the following areas:

- Fraud / corruption by elected members;
- Fraud / corruption by employees;
- Fraud / corruption by contractors' employees; and
- External fraud / corruption (the public).

12.6 Any decision to refer a matter to the Police will be taken by the Assessor & ERO, Depute Assessor & ERO or other senior officer acting on their express authority. The Joint Board will normally wish the Police to be made aware of, and investigate independently, offenders where financial impropriety is discovered. Full co-operation will be given to the Police whilst they conduct their enquiries.

12.7 No approach is to be made to the Police by any Joint Board officer regarding business irregularities, except by the Assessor & ERO, Depute Assessor & ERO or other senior officer acting on their express authority.

12.8 The Joint Board will seek to recover any financial loss it has suffered as a result of fraudulent or corrupt activity, either through Court imposed compensation or by pursuing civil action.

12.9 Depending on the nature of an allegation, WDC's Audit and Risk Manager will normally work closely with the Assessor and the WDC Strategic Lead - People &

Technology to ensure that all allegations are thoroughly investigated and reported upon.

- 12.10 The Joint Board's Business Irregularities Procedures will be used to facilitate a thorough investigation of any allegations of improper behaviour by employees.

13. Prosecution Policy

General

- 13.1 The Joint Board recognises that fraud is a wrongful or criminal deception intended to result in financial or personal gain and the Joint Board will strongly consider prosecution of that crime against anyone who commits such an offence as well as recovering any monies or assets fraudulently obtained.
- 13.2 In reaching a decision on whether or not to prosecute Fraud cases against the Joint Board, the Section Leader Corporate Fraud, the Audit & Risk Manager and the Assessor & ERO will consider the following criteria:
- a) The value of the benefit / asset obtained by fraud;
 - b) Whether there is sufficient evidence of false information;
 - c) Whether there is sufficient evidence of fraudulent intent;
 - d) The quality of evidence available to determine whether fraud was committed;
 - e) Whether a prosecution would be in the public interest;
 - f) Any previous offences against the Joint Board or its constituent Councils;
 - g) Social factors including the age and health of the offender; and
 - h) Literacy problems and language/learning difficulties.

Prosecution

- 13.3 This sanction is generally applied to such cases where the fraud is considered to be of a serious nature. The Joint Board's policy is to apply the prosecution sanction in cases where:
- a) The overpayment/asset is greater than £1,000 (this figure is a guideline only and subject to change); and
 - b) There is enough evidence to institute criminal proceedings; and
 - c) The investigation has proven criminal intent beyond reasonable doubt; or
 - d) There have been previous sanctions applied against the individual

14. Awareness and Training

- 14.1 This policy will be communicated to all employees, Elected Members and external stakeholders and published on the Joint Board's website to promote general awareness.
- 14.2 The Joint Board's Management Team are responsible for ensuring that all employees in their area of operation are aware of this policy and the need for adherence thereto.
- 14.3 Managers should ensure that all members of staff are adequately trained in order to perform their duties. This includes the need for induction and work related

training, particularly for those employees involved in overseeing internal controls over processes and systems.

15. Conclusion

- 15.1 This strategy fully supports the Joint Board's desire to provide high quality Best Value Services free from fraud and corruption.
- 15.2 The Joint Board has a network of systems and procedures in place to assist it in dealing with fraud and corruption when it occurs. It is determined that these arrangements will keep pace with any future developments in techniques to both prevent and detect fraudulent or corrupt activity that may affect its operation.
- 15.3 The Joint Board will maintain a continuous review of all these systems and procedures through Internal Audit.
- 15.4 This Strategy will be regularly reviewed.

Related Documents:

Financial Regulations
Standing Orders
Scheme of Delegation
Code of Conduct for Employees
Disciplinary Policy & Procedures
Grievance Policy & Procedures
Confidential Reporting Policy
Complaints Procedure
Business Irregularity Procedures

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Assessor & Electoral Registration Officer

Valuation Joint Board – 1 March 2019

Subject: Code of Good Governance

1.0 Purpose

- 1.1 To report on the completion of the Joint Board's annual Local Code of Good Governance self-assessment for 2018.
- 1.2 To seek Joint Board Members' approval of the Action Plan arising from the self-assessment.
- 1.3 To seek Joint Board Members' approval of a Communications Strategy for application within the Joint Board.

2.0 Background

- 2.1 The report 'Delivering Good Governance in Local Government: Framework', published by CIPFA in association with Solace in 2007, set the standard for local authority governance in the UK. CIPFA and Solace reviewed the Framework in 2015 to ensure it remained 'fit for purpose' and published a revised edition in spring 2016. The Delivering Good Governance in Local Government: Framework (CIPFA/Solace, 2016) has applied to annual governance statements prepared since the financial year 2016/17.
- 2.2 The Action Plan contained in the External Audit of the Joint Board for 2016/17 recommended that DABVJB develop a Local Code of Good Governance and publicly report on its compliance with this Code for 2017/18 and thereafter.
- 2.3 At its meeting on 2 March 2018 the Joint Board:-
 - (a) Approved a Local Code of Good Governance for the Joint Board,
 - (b) Noted the completion of a self-assessment of the Joint Board's compliance with best practice in Good Governance, and
 - (c) Approved a Good Governance Action Plan for 2017/18.
- 2.4 One element of the agreed 2018 Action Plan was the development of a Communications Strategy for use within the Valuation Joint Board.

3.0 Current Position

- 3.1 In line with the best practice requirement, a further Governance self-assessment was carried out in autumn 2018 with a number of areas for improvement being identified for action.
- 3.2 An Action Plan for 2018/19 was drafted and is attached (Appendix 1) for member's consideration.

- 3.3 With presentational support from West Dunbartonshire Councils' PR service, the Management Team has developed a Communications Strategy covering the period 2018/21, and it is attached (Appendix 2) for Members' consideration.

4.0 Next Steps

- 4.1 The Assessor and other responsible parties identified within in the document will implement the Action Plan. In particular, the Action Plan will be reviewed for progress at regular Management Team Meetings.
- 4.2 The annual completion of a self-assessment against the CIPFA framework will be used to inform and support the Annual Governance Statement and help evidence the Joint Board's governance arrangements to Auditors as required.
- 4.3 A self-assessment will be carried out annually to ensure that Governance arrangements continue to comply with best practice and CIPFA Guidance.
- 4.4 The Communications Strategy will be used to plan and effect all communications with partners and stakeholders in the period covered by the plan.

5.0 Recommendations

- 5.1 Members are asked to:-
- (a) Note the completion of the 2018/19 self-assessment of the Joint Board's compliance with best practice in Good Governance.
 - (b) Approve the 2018/19 Good Governance Action Plan.
 - (c) Approve the 2018/21 Communications Strategy.

Person to contact:

David Thomson (Assessor and ERO)

Tel: 0141 562 1260

E-mail: david.thomson@dab-vjb.gov.uk

Appendix 1: Good Governance Action Plan 2018/19

Appendix 2: Communications Strategy 2018/21

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

Name	David Thomson	Designation	Assessor & Electoral Registration Officer
Date	January 2019	Year	2018/19
Date	28 January 2019	Version	V1.0 (to reflect MT approval)

The Action list contains:-

1. Actions relating to low scoring elements of the 2018/19 self-assessment
2. Actions outstanding from the 2017/18 Action Plan.

*Note, however, that not all low scores will be acted upon immediately, or possible even at all, as the framework contains prompts reflecting areas of governance and function which are less pertinent to the Valuation Joint Board's statutory functions. In particular, actions relating to 'ethical values' have been removed following advice from the Clerk to the Joint Board.

Framework Reference	Areas requiring Improvement	Responsibility	Target Date for Delivery	Progress/Additional Comments
Principle 1: Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law				
1.1	Consider specific induction training for VJB members	Joint Board	June 2022* *Date may be subject to change.	Members agreed that a briefing session on the functions of the Assessor and ERO should be provided to members at the formation of each new Joint Board. Action retained as reminder for when new Board is formed. In meantime presentations will be provided to Board meetings on pertinent matters.
1.1	Review Staff Induction procedures	Depute Assessor & ERO	June 2019	See also principle 5. 2.4(a)
2.2	Consider the requirement and appropriateness of ethical awareness training	Assessor & ERO	December 2018	See 1.1. above – include reference to Nolan Principles in Induction.
Principle 2: Ensuring openness and comprehensive stakeholder engagement				
1.3	Provide option appraisals with costs and benefits to Board, where appropriate	Board Report Authors	Immediate effect	As required by nature of the report. Retained for 2018/19 as a reminder
3.5	Consider appropriateness of a mechanism to balance feedback from more active stakeholders with other stakeholder groups to ensure inclusivity	Management Team	June 2019	
Principle 3: Defining outcomes in terms of sustainable economic, social, and environmental benefits				
2.2 and 2.7	Plan early for NDR Reform, including 3-yearly revaluation cycles, taking account of resources which will be required to comply with statutory duties and demands of Barclay review.	Assessor & ERO	Commence Q1 2019	Detailed Planning for reform will be possible when draft Reform Bill is published in early 2019. High level work being undertaken within the SAA with input from DAB staff.

Principle 4: Determining the interventions necessary to optimise the achievement of the intended outcomes				
1.1 and 2.7	Provide option appraisals with costs and benefits to Board to inform decision making, where appropriate. Options to include scenario planning for the budget setting process.	Board Report Authors	Immediate effect and ongoing	Various financial scenarios and options re Good Governance actions presented to Board in March 2018. Retained for 2018/19 as a reminder.
2.4	Ensure that processes are flexible by providing training in process and project management.	Depute Assessor & ERO	Ongoing	Lean/Six Sigma Training arranged for 2 x DAs on 31 January and 1 February 2019.
2.5	Establish appropriate Performance measures for Clerical Admin staff	PAO	March 2019	Working Group established - Target for implementation subject to review.
2.8	Further develop medium term scenario planning in budget process.	Assessor & ERO	Annually	Continually review need for planning for differing scenarios during the budget setting process
3.3	Amend 3-year budgets for delay in implementation of canvass reforms.	Assessor & ERO	December 2018	Complete
	Prepare estimates of costs for proposed canvass reforms	Assessor & ERO	When requirements are known	
Principle 5: Developing the entity's capacity, including the capability of its leadership and the individuals within it				
1.1 and 2.7	Improve performance management at individual level	Management Team	Ongoing	See above re performance metrics for Clerical/Admin staff. Further consideration of performance to follow.
1.4	Develop a Workforce Plan	Assessor & ERO	TBC*	This requires input from, and has a dependency on, WDC HR&OD. Initial meeting with WDC HR&OD 18 April 2018. Sample Plans ingathered from colleague Assessors. Part draft Plan provided to WDC HR for comment July 2018. Further progress required as at December 2018
2.2	Review Standing Orders, Financial Regulations, Scheme of Delegation to ensure currency	Assessor & ERO	Annually	Considered in parallel with development of roles for Treasurer and Clerk during 2018/19. Feedback received from Treasurer 29 June. Retained as a reminder for regular review.
Principle 6: Managing risks and performance through robust internal control and strong public financial management				
2.2	Complete demographic analysis for Electoral Participation purposes	PAO/WDC PR	December 2018	Completed. Report received and will be considered in planning 2019 canvass.
2.4	Board's views on the adequacy of service planning and progress reports to be sought.	Joint Board	Ongoing	Members noted that existing reporting arrangements were sufficient but that they would keep this matter under ongoing review. Retain under review on a rolling basis.
4.1	Ensure that ongoing requirements of the GDPR are met, including rolling requirement for training	Assessor & ERO/ Depute Assessor & ERO	Ongoing	Compliance requires constant awareness and review.
	Implement Data Sharing/Processor Agreements where necessary	Assessor & ERO	Ongoing	Several DSAs already exist for various areas of function Ongoing with a list of existing and required DSAs drafted

	Implement Records Management Plans Improvement Actions	Depute Assessor & ERO	Ongoing	See separate Action Plan. Progress Update Review submitted at end of October 2018. Feedback is awaited. Action retained as elements of the plan remain outstanding.
Principle 7: Implementing good practices in transparency, reporting, and audit to deliver effective accountability				
1.2	Improve transparency of NDR system in line with Barclay Review recommendations.	Assessor	Ongoing	See separate Scottish Assessors Association 'Barclay Review' Action Plan, Issues Log and revised Consultation Framework.

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

COMMUNICATIONS STRATEGY

**2018
2021**



CONTENTS

	Page
1.0 INTRODUCTION	4
2.0 THE STRATEGY	5
3.0 GENERAL APPROACH	5
4.0 OBJECTIVES	6
5.0 PARTNERSHIPS	7
6.0 EXTERNAL COMMUNICATIONS	9
7.0 INTERNAL COMMUNICATIONS	11
8.0 REVIEW OF STRATEGY	11
APPENDIX 1 Non-Domestic Rating – Communications Plan	12
APPENDIX 2 Council Tax Communications Plan	10
APPENDIX 3 Electoral Registration Communications Plan	11
APPENDIX 4 Corporate Communications Plan	13
APPENDIX 5 Staff Communications Plan	14

1.0

INTRODUCTION

Dunbartonshire and Argyll & Bute Valuation Joint Board's (the 'Joint Board') vision states that:

“we aim to provide high quality, transparent, effective and responsive services to all of our stakeholders”

Our Commitment Statement includes the following, all of which directly relate to, or are dependent upon, good communications.

- Consulting our stakeholders and listening and responding to their views
- Valuing staff and providing them with opportunities to develop and contribute
- Encouraging innovation and recognising achievement within the organisation
- Treating all stakeholders, including staff, in a fair, consistent manner in accordance with our Equalities Requirements.
- Ensuring we are accessible and accountable to stakeholders
- Using language which is easy to understand
- Working with our partners in the Scottish Assessors' Association (SAA) to ensure transparency and Scotland-wide consistency of approach to service delivery

It is only through good communications that we will meet our commitments and achieve our aims.

2.0 THE STRATEGY

This strategy aims to illustrate that the Joint Board will:

- Ensure our communication methods are effective
- Collect and evaluate the views and experiences of citizens
- Engage with external organisations and institutions
- Develop formal and informal partnerships to use resources efficiently and drive improvement
- Use feedback obtained through the various communication channels to plan and deliver better services.
- Work with partners to ensure communications are efficient and effective

For the purposes of this Strategy, the term 'Communications' will be considered in the wider sense of all forms of 'giving and receiving information'. Such a document cannot detail every form of communication that occurs in a multi-functional organisation such as the Joint Board, but it will identify the main methods by which the Joint Board will deliver its objectives. These will include direct mail, Joint Board website, SAA website and advertising. Public Relations functions and social media will be provided by our partners (though direct use of social media is constantly under review).

3.0 GENERAL APPROACH

The majority of the Joint Board's communications are directly related to the three statutory functions of the Assessor & Electoral Registration Officer (ERO). These are production and maintenance of the:

- Valuation Roll, for Non-domestic Rating purposes (NDR)
- Council Tax List (CT)
- Electoral Register

The format, content and frequency of these communications are, in many instances prescribed by law and may not be entirely under the control of the Joint Board. We will make our communications with the public as clear and easy to use as possible.

We will also provide information and assistance about our services to citizens in plain English and by the most appropriate method. Digital communications will be increasingly important communication methods used by the Joint Board. We will promote key achievements and initiatives and defend the Joint Board against any unfair criticism.

Internal communications will ensure a well-informed workforce which is equipped to deliver services and empowered to make improvements. We will ensure that our employees have an understanding of change affecting the organisation now and in the future.

Information gathered for statutory purposes, and through the Assessor and ERO's statutory powers, will be treated at all times with appropriate confidentiality and in accordance with the General Data Protection Regulation and the Data Protection Act (2018).



4.0 OBJECTIVES

The objectives of our communications are shown in the table below.

EXTERNALLY	INTERNALLY
<ul style="list-style-type: none"> ● To deliver statutory functions in accordance with the law ● To improve service delivery in line with stakeholder requirements ● To inform the public of our functions ● To provide openness and transparency in all operations of the Assessor, the ERO and the Joint Board ● To work with partners to ensure consistency of service across Scotland ● To give stakeholders the opportunity to contribute to decisions and actions of the Joint Board 	<ul style="list-style-type: none"> ● To communicate news and information to employees ● To improve service delivery ● To provide an understanding of change ● Improve employee morale ● To ensure member scrutiny of officers' actions and decisions ● To give employees the opportunity to contribute to decisions and actions of the Joint Board
<p>Underpinning all of the above is our commitment to eliminate discrimination, promote equal opportunities and promote good relations.</p>	

5.0 PARTNERSHIPS

To ensure efficient use of public money and ensure nationwide consistency of message, the Joint Board will deliver many of its communications through, or in partnership with, the following:

PARTNER	PARTNERSHIP AREAS
Scottish Assessors Association	Design of forms, consultation responses, web portal (see below), stakeholder meetings, press enquiries and national advertising campaigns
Assessors web portal	Public: Council Tax List and Valuation Roll search facilities, public provision of Practice Notes and summary values, provision of general information and news, NDR and CT appeal submission facilities, various stakeholder form return facilities and consultation releases. Institutions: Government statistical extraction, data to local councils, access to data for government agencies, including Scottish Water, emergency services and government projects.
Electoral Commission	Design of forms, guidance manuals, consultations/reports, media resources, events and national advertising campaigns.
Association of Electoral Administrators	Design of forms, guidance and advice, consultations/reports, national lobbying.
Council PR Departments	Social media releases, press releases and press enquiries.

Of those listed, the following two areas are of particular importance:

5.1

Assessors Web Site (www.saa.gov.uk)

This web facility provides a single point of access to the Valuation Roll, Council Tax list and Electoral Registration information across Scotland. It is an award winning exemplar of joint working which is the chosen way to provide consistent data to a range of stakeholders in an efficient manner.

Assessors & EROs are committed to using the portal as a primary way of delivering modern services and it is seen as one of the main tools in delivering 3-yearly revaluations and several of the recommendations of the Barclay Review.

The Joint Board commits staff to the Management Committee and Project Team and provides a share of its funding.

The portal infrastructure also provides the platform for the hosting of the Joint Board's own website (www.dab-vjb.gov.uk). The website has recently been migrated to this platform and this will facilitate rolling development of the Board's website.

5.2

The Electoral Commission

The Electoral Commission provides guidance to EROs on the performance of their duties and issues a comprehensive set of guidance notes which will be made available online. It also has roles in setting performance standards and monitoring compliance with these.

The EC also provides a regularly updated suite of media tools including leaflets and posters, national television and social media adverts and campaigns, role play tools and email banners which are developed through market research and targeted at particular populations of electors and potential electors. The joint aim is to maximise the use of these materials to increase the number of people who are registered for electoral purposes. This in turn will help to improve the completeness and accuracy of registers.



6.0 EXTERNAL COMMUNICATIONS

The Joint Board's regular communications primarily relate to the three statutory functions. A summary of these communications are provide at Appendices 1-3.

6.1

Non-Domestic Rating and Council Tax Valuation (See Appendices 1-2)

Most active communications with stakeholders take the form of statutory notices or requests made under statutory powers. These are generally issued by post but, increasingly, the Joint Board is looking to provide these by email or other electronic means. Outgoing mail invites feedback through our Customer Satisfaction process.

The Assessors portal (see above) provides the public with an invaluable source of the general information on the assessors' services and has an excellent search facility for service users wishing to find information on the Valuation Roll and/or Council Tax Valuation List. Appeals and proposals can be submitted on-line, with a 'bulk appeal' facility available to ratepayers (and their agents) with large property portfolios.

Communications with government and a number of ratepayer representative bodies,

including the Scottish Ratepayers Forum, the Scottish Rating Surveyors Group and the Scottish Rating Surveyors Forum, are maintained through the Scottish Assessors Association.

On a day-to-day basis, valuation staff members communicate with ratepayers, Council Tax payers, their agents and employees and the importance of these communications in customer satisfaction and influencing public perception of the service should not be underestimated.

6.2

Electoral Registration (See Appendix 3)

As with the Assessor's valuation functions, many of the ERO's public communications also take the form of statutory notices or requests made under statutory powers. Where legal provision has been made, an increasing number of these are issued and/or received by electronic means (web submission, email etc). Outgoing mail invites feedback through our Customer Satisfaction process.

Electoral Registration is the main area of proactive promotion with a campaign every year to promote the annual electoral canvass. The aim of the campaign is to increase the numbers of people who respond to the annual canvass and improve the completeness and accuracy of registers.

The campaign includes local newspaper advertisements, jointly funded television

and radio adverts and social media campaigns. There are a number of other initiatives and these are contained in the annual 'Electoral Participation Strategy'. Specific efforts are made, and will continue to be made, to target population groups which, from research, are known to be under represented in the Electoral Register.

In many instances it is impossible to tie the outcomes with our engagement activities. It is therefore very difficult to evaluate the success of these campaigns with any accuracy. Where outcomes can be monitored these will be measured and assessed as detailed in the Participation Strategy.

6.3

Corporate Communications (See Appendix 4)

To enhance openness and ensure transparency in all that we do, the Joint Board makes a full suite of reports available to the public and other stakeholders through the publication of Annual, Board and Public Performance Reports on our website.

The Joint Board's Comments and Complaints Procedure is aligned with the Ombudsman's Model complaints procedure and provides a structured process for the Board to learn from public feedback. Complainants are advised of the outcomes of their complaints including any corporate learning which has been highlighted during the process.

Recent users of Joint Board services are invited to provide feedback using our Customer Satisfaction procedure. The results of this process, both quantitative and qualitative, are used by the Management Team to improve and refine services.

Social media platforms are not currently used by the Board but these will be considered for implementation during the currency of this Strategy.

7.0 INTERNAL COMMUNICATIONS

(See Appendix 5)

Internal communications are directed towards supporting the Joint Board's aims, objectives and statutory functions and improving the services we deliver. We also communicate with employees to promote engagement, encourage development and provide an understanding of change (further details below). Staff are also continually encouraged to contribute to service design and improvement.

The Joint Board's intranet site is currently the main platform for policies, procedures, guidance and advice. This is under review with shared directories likely to replace the intranet in line with our Records Management Improvement Plan. New or revised versions of policies are issued by email or at team briefings and specific training events.

Employees are encouraged to provide feedback to the Management Team through the suggestions box, the annual staff survey and through face-to-face contact. Impropriety can be reported through the Joint Board's Whistleblowing Policy.

Management Team meetings are followed by Team Briefings to deliver news, decisions and actions to employees. These briefings

are supported by way of meeting 'Bullet Notes' which help ensure consistency of message. Minutes of all Management Team meetings and other internal working group meetings are made available to staff. The employees' Trades Union is consulted on all relevant draft policies and policy changes and is given the opportunity to present to the Board where appropriate.

A Personal Training and Development Policy is in place which aims to:

- **Meet the Joint Board's policy to manage and improve performance through the competence of our employees**
- **Encourage employees to continually develop their careers by offering learning opportunities.**

This process gives staff a formal opportunity to communicate with their line managers to review performance and discuss training and development needs.

8.0 REVIEW OF STRATEGY

This Strategy will be reviewed at 3-yearly intervals or earlier where appropriate.

Appendix 1

Non-Domestic Rating - Communications Plan

	DESCRIPTION	PURPOSE	CHANNEL	
CITIZEN	Valuation Notices	Statutory requirement	Paper/mail, but information also available at SAA web portal. Government is being lobbied to permit a legal gateway for electronic provision.	→
	Valuation roll searches. Submission of appeals and various particulars. Provision of general information.	As per description	Scottish Assessors web portal	↔
	Rental and other questionnaires	To gather information to assist with making up and maintaining Valuation Roll	Issued: Paper/mail Responses: Paper/mail, SAA web site interactive forms, DABVJB web site forms Online submission will be further developed in advance of 2022 Revaluation	↔
	Property visits	To gather physical attribute and tenure data	Physical site visits	←
	Ratepayer Representative Bodies (including SRF, SRSF and SBRG)	To support statutory functions To inform procedure To disseminate news To inform service planning and improvement To support statutory functions	Multiple communication channels including messaging, telephone, at meetings, consultations etc.	↔

	DESCRIPTION	PURPOSE	CHANNEL	
INSTITUTIONS	Council billing departments	Statutory requirement	Secure Data Exchange Quarterly reconciliations by paper/report	→
	Scottish Assessors (and colleague Assessor)	To support statutory functions To ensure Scotland-wide consistency To design and inform procedure To disseminate news Consult with governments and others Exchange of best practice	Multiple communication channels including messaging, telephone, meetings, consultations etc. Assessors' portal - secure dtf, shared secure website space plus the above.	↔
	Liaison with Government(s), departments and their agencies, including Harmonisation Group and Scottish Water	Service planning Service improvement Provision of news /change information Service/Performance Monitoring Legislative Consultations Exchange of best practice	Multiple communication channels including messaging, telephony, meetings, consultations etc both directly and through SAA and IRRV.	↔
	Registers of Scotland	Provision of Sales Information (to support maintenance of CT List)	Secure File Transfer Data Sharing Agreement	←

Appendix 2

Council Tax Valuation List - Communications Plan

	DESCRIPTION	PURPOSE	CHANNEL	
CITIZEN	Banding Notices	Statutory requirement	Paper/mail, but information also available at SAA web portal. Government is being lobbied to permit a legal gateway for electronic provision.	→
	Council Tax List searches Submission of proposals Provision of general information	As per description	Scottish Assessors web portal	↔
	Property visits	To gather physical attribute and occupation data	Physical site visits	←

	DESCRIPTION	PURPOSE	CHANNEL	
INSTITUTIONS	Council billing departments	Statutory requirement	Secure Data Exchange Quarterly reconciliations by paper/report	→
	Scottish Assessors (and colleague Assessor)	To support statutory functions To ensure Scotland-wide consistency To design and inform procedure To disseminate news Consult with governments and others Exchange of best practice	Multiple communication channels including messaging, telephone, meetings, consultations etc. Assessors' portal - secure dtf, shared secure website space plus the above.	↔
	Liaison with Government(s), departments and their agencies, including Harmonisation Group and Scottish Water	Service planning Service improvement Provision of news /change information Service/Performance Monitoring Legislative Consultations Exchange of best practice	Multiple communication channels including messaging, telephone, meetings, consultations etc both directly and through SAA and IRRV.	↔
	Electoral Registration Officer	Maintenance of Council Tax Lists Maintenance of Electoral Register	Multiple communication channels including messaging, telephone, meetings.	↔

Appendix 3 Electoral Registration Function - Communications Plan

	DESCRIPTION	PURPOSE	CHANNEL	
CITIZEN	Household Enquiry Forms	Statutory requirement	Issued: Annually by paper/mail Returns: Paper/mail, Internet, telephone, SMS services. Household visit. Canvass process scheduled for reform in 2020	↔
	Invitation to Register	Statutory requirement	Issued: Paper/mail Returns: Paper/mail, Internet (GDS). Household visit	↔
	Household canvass/visits	Statutory requirement	Issued: Paper - personal visit/mail Return: Paper - personal visit/mail Canvass process scheduled for reform in 2020	↔
	Online application	Application to be registered	Government Digital Service	←
	Canvass Advertising	To improve canvass return rates. Improve the accuracy of the Electoral Register See separate Participation Strategy	Local newspaper adverts/Public Notices Television adverts (jointly procured with partner EROs) Housing Association and other newsletters Web site Notice Social Media - jointly procured advert made available via Constituent Councils. Further use of social media channels to be considered. Campaigns to be reviewed annually	→
	Notices of Addition, Deletion & related	Statutory requirement General enquiry	Issued: Paper/mail, email	→

	DESCRIPTION	PURPOSE	CHANNEL	
INSTITUTIONS	Provision of Registers to Returning Officers	Statutory requirement	Shared server and/or secure electronic exchange Managed and planned through liaison meetings	→
	Provision of Registers to Political Parties, Elected Members etc	Statutory requirement	Various channels (paper/mail, data, email, secure exchange) as requested by recipient	→
	News, information etc from Electoral Commission	Service improvement Provision of news/change information	Email - EC Bulletins, EC Alerts, EC Roll Call Meetings and Seminars	←
	Provision of information to Electoral Commission	Service/Performance Monitoring Compliance with Standards	Email with attachments Cloud reporting, Web submission Ad hoc face-to-face meetings	→
	News, information etc from AEA	Service improvement Provision of news/change information	Email - Weekly Notifications Arena Magazine, Branch meetings, Conferences, Training events	←
	Liaison with Government(s), departments and their agencies, including Electoral Management Board	Service planning Service improvement Provision of news/change information Service/Performance Monitoring Legislative Consultations	Multiple communication channels including messaging, telephone, at meetings, consultations etc both directly and through SAA, AEA, EC.	↔

Appendix 4 DABVJB Corporate External - Communications Plan

	DESCRIPTION	PURPOSE	CHANNEL	
CITIZEN	Public Performance, Annual and Board Reports	Openness and transparency Public scrutiny Performance reporting Accountability	DAB VJB Website	→
	Customer Comments and Complaints Procedure	Learning from stakeholders Process improvements Accountability	Available on Website or at Public Counters (paper) Submissions made by email, web submission, paper/mail Responses as per submission type	↔
	Customer Satisfaction process	Learning from stakeholders Process improvements Accountability Equalities monitoring of service provision	Invitations included on a variety of items of correspondence issued via paper/mail, email and on website. Submissions by web form. Response as appropriate	↔
	General Service Provision	To ensure the public has access to our services	Face-to face: Public Counter, wheelchair access, hearing loop, language translation service	↔

	DESCRIPTION	PURPOSE	CHANNEL	
INSTITUTIONS	Scottish Assessors Association	To support statutory functions To ensure Scotland-wide consistency. To design and inform procedure To disseminate news Consult with governments and others Exchange of best practice	See Electoral Registration, Non-Domestic Rating and Council Tax Communications Plans Assessors' portal	↔
	West Dunbartonshire Council	Provision of Support Services	Service Level Agreement Multiple communication channels including messaging, telephone, meetings - both formal and informal	↔
	Constituent Councils' Planning and Building Control	Identification of changes affecting Valuation Roll, Council Tax List and Electoral Register	Website download/access File transfer Paper transfer where required	←

Appendix 5

DABVJB Corporate Staff - Communications Plan

	DESCRIPTION	PURPOSE	CHANNEL	
CITIZEN	Policies and Procedures (inc HR, Health & Safety)	Procedural uniformity/ operational consistency Compliance with statute and best practice	Intranet, website, paper, team briefings, email circulation, presentations, training events etc as appropriate. Note that although this is presented as a one directional flow, staff are involved in policy etc formulation	←
	Operational Guidance, Instruction and Assistance	Clarity of roles and responsibilities Procedural uniformity/ operational consistency	Intranet, website, paper, team briefings, email circulation, presentations, training events etc as appropriate. Note that although this is presented as a one directional flow, staff are involved in policy etc formulation	←
	Grievance, Whistleblowing and Suggestions Box	Opportunity for staff to raise issues or suggestions with the Management Team	Intranet, email, paper.	→
	Trades Unions	Representation of staff to Management Team	Formally and informally through meetings, exchanges of draft policies, proposed changes etc.	↔
	Annual Staff Survey	To monitor staff morale, management procedures, equality of employment etc	Issued annually by email Responses by email and paper Option to complete anonymously	→
	Staff Equalities Survey	Quantification of representation of protected characteristics within workforce. Monitoring of equality of application of internal policies and procedures. Informing external/statutory reports.	Issued by email Responses by email and paper	→
	General Management Information	Procedural uniformity/ operational consistency Provide information on change. Seek staff feedback on proposals	Team Briefings, Minutes, email, intranet, face-to-face. Team briefings after each management team meeting provide staff with opportunity to feedback on decisions and proposals.	↔
	Internal Working Groups	Innovation and suggestions Opportunity for staff input into process and procedural design	Face-to-face meetings, minutes, email, etc	↔
	Personal Development Reviews	Review performance Identify training needs	Face-to-face meetings	↔



DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Depute Assessor & Electoral Registration Officer

Valuation Joint Board – 1 March 2019

Subject: Internal Audit Update – Compliance with Freedom of Information / Data Protection Legislation

1.0 Purpose

- 1.1 To present the report of the Internal Audit of the Joint Board's compliance with Freedom of Information (FOI) and Data Protection (DP) Legislation

2.0 Background

- 2.1 The audit process supports the Joint Board's improvement efforts and management planning.
- 2.2 Internal Audit Services are provided by West Dunbartonshire Council.
- 2.3 The Freedom of Information (Scotland) Act 2002 came into force in 2005 and since that date individuals have had the right to request information from public authorities subject to certain exemptions. Data Protection Legislation has been in force for many years and was significantly overhauled in 2018 with the introduction of the General Data Protection Regulations and the Data Protection Act 2018.

3.0 Progress

- 3.1 During late 2018/ early 2019, Internal Audit carried out a review of our compliance with FOI and Data Protection Legislation. This looked at a number of areas including policies, staff awareness, governance procedures, privacy notices and reporting procedures.
- 3.2 The findings of the audit were that the systems examined were working effectively.
- 3.3 The review did, however, highlight that opportunities exist to strengthen internal controls. Details of these opportunities are included in the Action Plan which forms Section 3 of the report.

4.0 Next Steps

- 4.1 The agreed actions are in hand and will be implemented as per the Action Plan.

5.0 Recommendations

Members are asked to note the contents of the audit report and the Board's compliance with the legislation.

Person to contact:

Robert Nicol (Depute Assessor and ERO)

Tel: 0141 562 1263

E-mail: robert.nicol@dab-vjb.gov.uk

Appendices

Appendix 1: Internal Audit Report on Compliance with Freedom of Information / Data Protection Legislation

INTERNAL AUDIT SERVICES
REPORT REF No S.012.19 (Jan 2019)

**Dunbartonshire & Argyll & Bute
Valuation Joint Board**

**Compliance with Freedom of
Information / Data Protection
Legislation**



INDEX OF CONTENTS

Section	Contents	Page No.
1.	Executive Summary	2
2.	Main Report	3
	2.1 Introduction	3
	2.2 Scope and Objectives	3
	2.3 Findings	4
3.	Action Plan	6

Personnel referred to in this report :

Depute Assessor & ERO: Robert Nicol
Assessor & ERO: David Thomson

Auditor: Margo Lusk

1. EXECUTIVE SUMMARY

General

An audit was conducted on Compliance with Freedom of Information / Data Protection Legislation and we are pleased to report that the systems examined are working effectively.

The review highlighted that opportunities exist to strengthen internal controls and enhance the service provided, the most important of which are listed below;

- FoI Request Form

Full details of these opportunities and any other points that arose during the audit are included in the Action Plan, which forms Section 3 of this report.

2. MAIN REPORT

2.1 INTRODUCTION

- 2.1.1 An audit was carried out on Compliance with Freedom of Information / Data Protection Legislation as part of Internal Audit's Planned Programme of Audits.

2.2 SCOPE AND OBJECTIVES

- 2.2.1 The auditor used the CIPFA Systems Based Auditing Control Matrix to confirm the systems in place, with particular emphasis on the following:
- Data Protection / FoI - Policies & Procedures;
 - Data Protection / FoI - Awareness;
 - Data Protection – Notifications;
 - Data Protection – Data Usage;
 - Data Protection – Compliance;
 - Data Protection – Legality & Disclosure;
 - Data Protection – Subject Access Requests;
 - Data Protection – Privacy Notices;
 - Data Protection – Retention & Disposal;
 - FoI – Fees & Charges;
 - FoI – Information Requests; and
 - FoI – Monitoring & Reporting.
- 2.2.2 The control objectives tested for the above in relation to transaction recording and processing were: authority, occurrence, calculation, timeliness and regularity.
- 2.2.3 An audit launch meeting was held with Robert Nicol, Depute Assessor & ERO.
- 2.2.4 The following testing was performed:
- Review of Data Protection & Freedom of Information Policy and Procedures;
 - Staff Awareness of policies and Procedures;
 - Appropriate registration notifications for Data Protection with the Scottish Information Commissioner's Office;
 - Review of Governance procedures;
 - Data Sharing Arrangements;
 - Subject Access Requests;
 - Publication of Privacy Notices;
 - Review of Freedom of Information Requests; and
 - Review of Reporting Procedures.
- 2.2.5 Internal Control Questionnaires (ICQs) were completed to ascertain the systems in place by independently questioning Robert Nicol, Depute Assessor & ERO.

- 2.2.6 Compliance testing was carried out on the systems to confirm the responses given in the ICQs and that the control objectives were being met.

2.3 FINDINGS

- 2.3.1 The findings are based upon evidence obtained from stratified sampling/ substantive testing.
- 2.3.2 The audit was conducted in conformance with the Public Sector Internal Audit Standards (PSIAS).
- 2.3.3 This report details all points arising during the audit review, full details of which are included in the Action plan contained within Section 3 of this report. We stress that these are the points arising via the planned programme of work and are not necessarily all of the issues that may exist.
- 2.3.4 The audit examined the Data Protection and Freedom of Information Policies and Procedures to ensure that these were clear and concise and state the requirements of the legislation. The audit also tested that these were up to date and had been approved by the management team and Joint Board. All were found to be in order with the exception of the 'Business Classification & Retention of Documents' policy which requires review (see issue 3 within the Action Plan section of the report for further information).
- 2.3.5 The audit tested that an Information Asset Register has been established and this was found to be the case, however some work is still required here to ensure that all required information is documented (see issue 2 within the Action Plan section of the report for further information).
- 2.3.6 Testing also consisted of checking that the website and documentation contained sufficient information for customers to submit Freedom of Information Requests, however one of the links to the form was not working properly (see issue 1 within the Action Plan section of the report for further information).
- 2.3.7 The audit tested the data sharing arrangements and found that a data sharing register has been established and agreements were held on file therefore demonstrating good practice.
- 2.3.8 It was also tested that Privacy Notices are published in accordance with GDPR guidance and this was found to be in order as all were published appropriately.
- 2.3.9 The audit also tested that the FoI policy states the fees and charges and that these are in line with the FoI act and the Scottish Information Commissioners guidelines and this was found to be in order.
- 2.3.10 The audit tested that FoI reports are being produced and are discussed at management team meetings. It was noted that an annual report of all FoI's is produced and discussed by the management team and this was found to be satisfactory.
- 2.3.11 The factual accuracy of this report has been verified by the officers involved in the audit.

WDC INTERNAL AUDIT

Compliance with FOI & Data Protection Legislation S.012.19

2.3.12 Audit would like to thank all staff involved in the audit process for their time and assistance.

3. Action Plan: VJB Compliance with FOI & Data Protection Legislation S.012.19						
Ref. No.	Finding	Recommendation	Priority	Management Comment	Manager Responsible	Date to be Completed
1.	<u>FoI Request Form</u> The audit tested that various methods are available for submitting a request for information, however on checking the link to the request form on the Publication Scheme via the Scottish Assessors Association website this was not working. On clicking on the link, this directed you to the Dunbartonshire & Argyll & Bute Valuation Joint Board Website where no form was available.	It is recommended that the link to the request for information form be reinstated in order to direct customers appropriately who wish to submit Freedom of Information Requests.	Medium Risk	A revised form will be drafted and the link from the website reinstated.	Robert Nicol Depute Assessor & ERO	01/02/2019
2.	<u>Information Asset Register</u> In accordance with GDPR guidance, an Information Asset Register has been established, however this is a work in progress as there are some gaps in the information. It is also intended to align the register to the Records Management and Retention of Documents Policies.	Work should continue on the Information Asset Register to ensure that all information is included as required. Whilst it is acknowledged that the document is constantly evolving and being updated as and when required it is recommended that the information gaps be filled prior to the date of when the annual review is scheduled to take place. It is also recommended that the annual review be recorded in the organisation's Service Calendar along with all other priorities.	Low Risk	A revised version of the Asset Register will be produced and approved, though it is recognised that this is a 'live' document which will almost continually change.	Robert Nicol Depute Assessor & ERO	01/03/2019

3. Action Plan: VJB Compliance with FOI & Data Protection Legislation S.012.19						
Ref. No.	Finding	Recommendation	Priority	Management Comment	Manager Responsible	Date to be Completed
3.	<u>Data Retention Policy</u> The policy entitled 'Business Classification & Retention of Documents' was reviewed. It was noted that the approved date was recorded as 18.9.15 and the 'Next Date of Review' was recorded as 15.9.16, therefore the review of the policy was two years overdue.	It is recommended that the Business Classification & Retention of Documents policy is reviewed and updated where appropriate in accordance with the required frequency of reviews.	Low Risk	The Business Classification & Retention of Documents document will be reviewed and approved, though it is recognised that this is a 'live' document which will almost continually change	Robert Nicol Depute Assessor & ERO	1/3/2019

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Treasurer

Valuation Joint Board: 1 March 2019

Subject: Audit Scotland's Annual Audit Plan 2018/19

1. Purpose

- 1.1 The purpose of this report is to present Audit Scotland's Annual Audit Plan for the audit of financial year 2018/19 to the Board for information.

2. Background

- 2.1 Audit Scotland has produced their Annual Audit Plan which provides an overview of the audit approach to be adopted and describes the outputs the Board can expect to receive. The plan is appended to this report for noting.

3. Main Issues

- 3.1 The Annual Audit plan identifies the key audit risks in the Risks and Planned Work within Exhibit 1 on pages 4 and 5 of the attachment.
- 3.2 A summary of the proposed audit timetable is provided within Exhibit 4 on page 9 of the appended plan.
- 3.3 The fee for the local audit for 2018/19 is £7,320. This is a slight increase from the charge in 2017/18 (£7,110).

4. Recommendations

- 4.1 The Board is asked to note Audit Scotland's audit plan for the audit of financial year 2018/19.

Stephen West

Treasurer

Date: 14 February 2019

Person to Contact: Gillian McNeilly, Finance Manager
West Dunbartonshire Council
Telephone (01389) 737194
E-mail: gillian.mcneilly@west-dunbarton.gov.uk

Appendix: Audit Scotland's Annual Audit Plan 2018/19

Dunbartonshire and Argyll & Bute Valuation Joint Board

Annual Audit Plan 2018/19



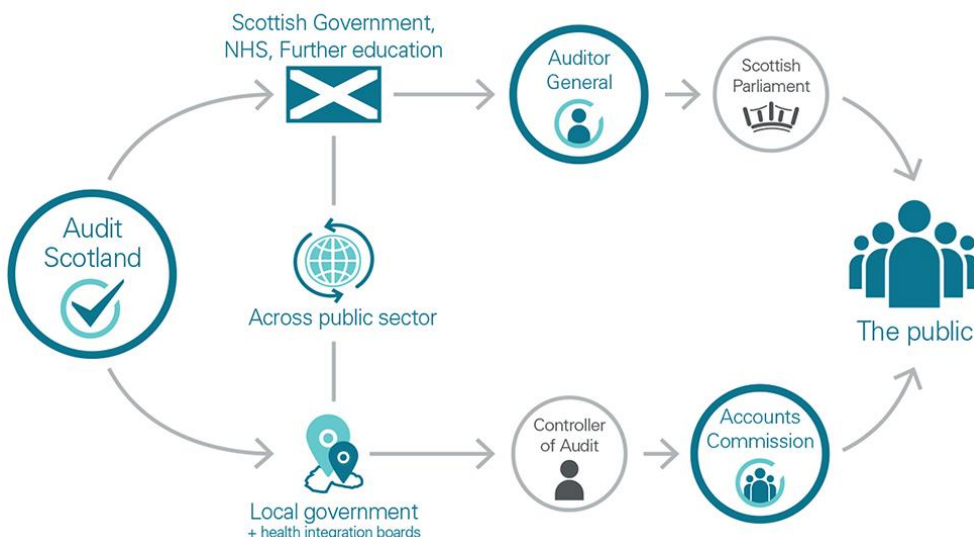
 AUDIT SCOTLAND

Prepared for the Dunbartonshire and Argyll & Bute Valuation Joint Board
February 2019

Who we are

The Auditor General, the Accounts Commission and Audit Scotland work together to deliver public audit in Scotland:

- The Auditor General is an independent crown appointment, made on the recommendation of the Scottish Parliament, to audit the Scottish Government, NHS and other bodies and report to Parliament on their financial health and performance.
- The Accounts Commission is an independent public body appointed by Scottish ministers to hold local government to account. The Controller of Audit is an independent post established by statute, with powers to report directly to the Commission on the audit of local government.
- Audit Scotland is governed by a board, consisting of the Auditor General, the chair of the Accounts Commission, a non-executive board chair, and two non-executive members appointed by the Scottish Commission for Public Audit, a commission of the Scottish Parliament.



About us

Our vision is to be a world-class audit organisation that improves the use of public money.

Through our work for the Auditor General and the Accounts Commission, we provide independent assurance to the people of Scotland that public money is spent properly and provides value. We aim to achieve this by:

- carrying out relevant and timely audits of the way the public sector manages and spends money
- reporting our findings and conclusions in public
- identifying risks, making clear and relevant recommendations.

Contents

Risks and planned work	4
Audit scope and timing	8

Risks and planned work

1. This annual audit plan contains an overview of the planned scope and timing of our audit and is carried out in accordance with International Standards on Auditing (ISAs), the [Code of Audit Practice](#), and any other relevant guidance. This plan sets out the work necessary to allow us to provide an independent auditor's report on the financial statements and meet the wider scope requirements of public sector audit.

2. The wider scope of public audit contributes to assessments and conclusions on financial management, financial sustainability, governance and transparency and value for money.


Adding value


3. We aim to add value to the Dunbartonshire and Argyll & Bute Valuation Joint Board (DABVJB) through our external audit work by being constructive and forward looking, by identifying areas for improvement and by recommending and encouraging good practice. In so doing, we intend to help the DABVJB promote improved standards of governance, better management and decision making and more effective use of resources.

Audit risks

4. Based on our discussions with staff, attendance at the Joint Board meetings and a review of supporting information we have identified the following main risk areas for DABVJB. We have categorised these risks into financial risks and wider dimension risks. The key audit risks, which require specific audit testing, are detailed in [Exhibit 1](#).

Exhibit 1 2018/19 Key audit risks

 Audit Risk	Source of assurance	Planned audit work
Financial statements issues and risks		
1 Risk of management override of controls ISA 240 requires that audit work is planned to consider the risk of fraud, which is presumed to be a significant risk in any audit. This includes consideration of the risk of management override of controls to change the position disclosed in the financial statements.	Owing to the nature of this risk, assurances from management are not applicable in this instance.	<ul style="list-style-type: none">• Detailed testing of journal entries.• Review of accounting estimates.• Focused testing of accruals and prepayments.• Evaluation of significant transactions that are outside the normal course of business.
2 Risk of fraud over expenditure Most public sector bodies are net expenditure bodies and therefore the risk of fraud is more likely to occur in expenditure.	Robust budget monitoring. Robust expenditure processing.	<ul style="list-style-type: none">• Analytical procedures on expenditure streams.• Detailed testing of expenditure transactions, focusing on the areas of greatest risk.

 Audit Risk	Source of assurance	Planned audit work
	<p>Authorisation processes regarding transactions within the ledger – e.g. journals.</p>	
<p>3 Estimation and judgements</p> <p>There is a significant degree of subjectivity in the measurement and valuation of the material account areas of non-current assets and IAS 19. This subjectivity represents an increased risk of misstatement in the financial statements.</p> <p>IAS 19 – Employee Benefits requires all organisations to disclose information on pension liabilities in their financial statements. Due to significant fluctuations in the stock market in 2018, a material difference was noted between the estimated and actual pension asset figures last year. There is a risk this will reoccur in 2018/19, particularly taking account of Brexit.</p>	<p>Review actuarial reports and any further updates received.</p> <p>Officers are contacting SPF for assurances and are working to minimise this risk in 2018/19.</p>	<ul style="list-style-type: none"> • Review the work completed by officers and obtain assurances received. • Review actuarial reports when available.
Wider dimension issues and risks		
<p>4 Financial sustainability</p> <p>Budget monitoring reports as at 3 January 2019 show that net expenditure will exceed constituent contributions for the 2018/19 financial year and beyond. Currently, reserves are being used to fill the budget gaps.</p> <p>There is a risk of insufficient levels of reserves being maintained in the longer-term.</p> <p>Furthermore, planned Voluntary Early Release and Voluntary Severance exercises were unsuccessful. As a result, there is increased pressure on management to find savings elsewhere.</p>	<p>Robust budget monitoring.</p>	<ul style="list-style-type: none"> • Monitoring financial reports. • Review risk register. • Attend Joint Board meetings.
<p>5 Barclay review on Non-Domestic Rates</p> <p>The recommendations from the Barclay review of non-domestic rates could have far reaching implications. The change to three yearly revaluations from 2022 will increase the workload of DABVJB.</p> <p>There is a risk that there will be insufficient resources to meet the increased operational needs.</p>	<p>Project plan expected after March 2019.</p> <p>Resources are reviewed by management on a continuous basis.</p>	<ul style="list-style-type: none"> • Review project plan once available. • Ongoing discussions with key client staff.

Reporting arrangements

5. Audit reporting is the visible output for the annual audit. All annual audit plans and the outputs as detailed in [Exhibit 2](#), and any other outputs on matters of public interest will be published on our website: www.audit-scotland.gov.uk.

6. Matters arising from our audit will be reported on a timely basis and will include agreed action plans. Draft reports will be issued to the relevant officer to confirm factual accuracy.

7. We will provide an independent auditor's report to DABVJB and Accounts Commission setting out our opinions on the annual accounts. We will provide the Treasurer and Accounts Commission with an annual report on the audit containing observations and recommendations on significant matters which have arisen during the audit.

Exhibit 2

2018/19 Audit outputs

Audit Output	Target date	Joint Board Date
Annual Audit Plan	31 March	1 March
Annual Audit Report	30 September	TBC
Independent Auditor's Report	30 September	TBC

Source: Audit Scotland

Audit fee

8. The proposed audit fee for the 2018/19 audit of DABVJB is £7,320 [2017/18 £7,110]. In determining the audit fee we have taken into account the risk exposure of DABVJB, the planned management assurances in place and the level of reliance we plan to take from the work of internal audit. Our audit approach assumes receipt of the unaudited annual accounts, with a complete working papers package by 30 June 2019.

9. Last year we identified that the process for updating the accounts for audit adjustments required to be improved as some amendments had been omitted. This led to additional time to check a subsequent version of the accounts. We have received assurances that the process will be improved for the 2018/19 accounts. We will continue to liaise with finance staff to ensure that all adjustments are updated timeously.

10. Where our audit cannot proceed as planned through, for example, late receipt of unaudited annual accounts or being unable to take planned reliance from the work of internal audit, a supplementary fee may be levied. An additional fee may also be required in relation to any work or other significant exercises out with our planned audit activity.

Responsibilities

DABVJB and Treasurer

11. Audited bodies have the primary responsibility for ensuring the proper financial stewardship of public funds, compliance with relevant legislation and establishing effective arrangements for governance, propriety and regularity that enable them to successfully deliver their objectives.

12. The audit of the annual accounts does not relieve management or the DABVJB as those charged with governance, of their responsibilities.

Appointed auditor

13. Our responsibilities as independent auditors are established by the 1973 Act for local government, and the Code of Audit Practice (including supplementary guidance) and guided by the Financial Reporting Council's Ethical Standard.

14. Auditors in the public sector give an independent opinion on the financial statements and other information within the annual accounts. We also review and report on the arrangements within the audited body to manage its performance, regularity and use of resources. In doing this, we aim to support improvement and accountability.

Audit scope and timing

Annual accounts

15. The annual accounts, which includes the financial statements, will be the foundation and source for most of the audit work necessary to support our judgements and conclusions. We also consider the wider environment and challenges facing the public sector. Our audit approach includes:

- understanding the business of Dunbartonshire and Argyll & Bute Valuation Joint Board and the associated risks which could impact on the financial statements
- assessing the key systems of internal control, and establishing how weaknesses in these systems could impact on the financial statements
- identifying major transaction streams, balances and areas of estimation and understanding how DABVJB will include these in the financial statements
- assessing the risks of material misstatement in the financial statements
- determining the nature, timing and extent of audit procedures necessary to provide us with sufficient audit evidence as to whether the financial statements are free of material misstatement.

16. We will give an opinion on whether the financial statements:

- give a true and fair view in accordance with applicable law and the 2018/19 Code of the state of affairs of DABVJB as at 31 March 2019 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with IFRSs as adopted by the European Union, as interpreted and adapted by the 2018/19 Code; and
- have been prepared in accordance with the requirements of the Local Government (Scotland) Act 1973, The Local Authority Accounts (Scotland) Regulations 2014, and the Local Government in Scotland Act 2003.

Other information in the annual accounts

17. We also review and report on other information published within the annual accounts including the management commentary, annual governance statement and the remuneration report. We give an opinion on whether these have been compiled in accordance with the appropriate regulations and frameworks in our independent auditor's report.

18. We also read and consider any information in the annual accounts other than the financial statements and audited part of the remuneration report and report any uncorrected material misstatements.

Materiality

19. We apply the concept of materiality in planning and performing the audit. It is used in evaluating the effect of identified misstatements on the audit, and of any uncorrected misstatements, on the financial statements and in forming our opinions in the independent auditor's report.



characteristics



responsibilities



principal activities



risks



governance arrangements

20. We calculate materiality as described below in [Exhibit 3](#).

Exhibit 3

Materiality values

Materiality	Amount
Planning materiality – This is the calculated figure we use in assessing the overall impact of audit adjustments on the financial statements. It has been set at 1.5% of gross expenditure for the year ended 31 March 2018 based on the latest audited accounts.	£42,000
Performance materiality – This acts as a trigger point. If the aggregate of errors identified during the financial statements audit exceeds performance materiality this would indicate that further audit procedures should be considered. Using our professional judgement, we have calculated performance materiality at 80% of planning materiality.	£34,000
Reporting threshold (i.e., clearly trivial) – We are required to report to those charged with governance on all unadjusted misstatements above the 'reporting threshold' amount. This has been based on 4% of planning materiality.	£2,000



Source: Audit Scotland

Timetable

21. To support the efficient use of resources it is critical that the annual accounts timetable is agreed with us to produce the unaudited accounts. We have included an agreed timetable at [Exhibit 4](#).

Exhibit 4

Annual accounts timetable

 Key stage	 Date
Consideration of unaudited annual accounts by those charged with governance	TBC
Latest submission date of unaudited annual accounts with complete working papers package	30 June
Latest date for final clearance meeting with Treasurer	6 September
Issue of Letter of Representation and proposed independent auditor's report	TBC
Agreement of audited unsigned annual accounts	TBC
Issue of Annual Audit Report to those charged with governance	TBC
Independent auditor's report signed	30 September

Internal audit

22. Internal audit is provided by the internal audit section of West Dunbartonshire Council. As part of our planning process we carry out an annual assessment of the internal audit function to ensure that it operates in accordance with Public Sector Internal Audit Standards (PSIAS). We will report any significant findings to management on a timely basis.

Using the work of internal audit

23. Auditing standards require internal and external auditors to work closely together to make best use of available audit resources. We seek to rely on the work of internal audit wherever possible to avoid duplication. We plan to consider the findings of the work of internal audit as part of our planning process to minimise duplication of effort and to ensure the total resource is used efficiently and effectively.

24. From our initial review of internal audit plans, we plan to place formal reliance on internal audit work in the following areas:

- General Ledger
- The Joint Board's compliance with Freedom of Information and Data Protection legislation.

Audit dimensions

25. Our standard audits are based on four audit dimensions that frame the wider scope of public sector audit requirements. These are: financial sustainability, financial management, governance and accountability and value for money.

26. The Code of Audit Practice includes provisions relating to the audit of small bodies. Where the application of the full wider audit scope is judged by auditors not to be appropriate to an audited body then the annual audit work can focus on the appropriateness of the disclosures in the governance statement and the financial sustainability of the body and its services. In the light of the low volume and lack of complexity of the financial transactions, we plan to apply the small body provisions of the Code to the 2018/19 audit of the DABVJB.

Financial sustainability

27. As auditors we consider the appropriateness of the use of the going concern basis of accounting as part of the annual audit. We will also comment on the body's financial sustainability in the longer term. We define this as medium term (two to five years) and longer term (longer than five years) sustainability. We will carry out work and conclude on:

- the effectiveness of financial planning in identifying and addressing risks to financial sustainability in the short, medium and long term
- the appropriateness and effectiveness of arrangements in place to address any identified funding gaps
- whether DABVJB can demonstrate the affordability and effectiveness of funding and investment decisions it has made.

Financial management

28. Financial management is concerned with financial capacity, sound budgetary processes and whether the control environment and internal controls are operating effectively. We will review, conclude and report on:

- whether DABVJB has arrangements in place to ensure systems of internal control are operating effectively
- whether DABVJB can demonstrate the effectiveness of the budgetary control system in communicating accurate and timely financial performance
- how DABVJB has assured itself that its financial capacity and skills are appropriate
- whether DABVJB has established appropriate and effective arrangements for the prevention and detection of fraud and corruption.

Governance and transparency

29. Governance and transparency is concerned with the effectiveness of scrutiny and governance arrangements, leadership and decision-making and transparent reporting of financial and performance information. We will review, conclude and report on:

- whether DABVJB can demonstrate that the governance arrangements in place are appropriate and operating effectively.
- whether there is effective scrutiny, challenge and transparency on the decision-making and finance and performance reports.
- the quality and timeliness of financial and performance reporting.

Value for money

30. Value for money refers to using resources effectively and continually improving services. We will review, conclude and report on whether:

- DABVJB can provide evidence that it is demonstrating value for money in the use of its resources.
- DABVJB can demonstrate that there is a clear link between money spent, output and outcomes delivered.
- DABVJB can demonstrate that outcomes are improving.
- There is sufficient focus on improvement and the pace of it.

Independence and objectivity

31. Auditors appointed by the Accounts Commission or Auditor General must comply with the Code of Audit Practice and relevant supporting guidance. When auditing the financial statements, auditors must also comply with professional standards issued by the Financial Reporting Council and those of the professional accountancy bodies. These standards impose stringent rules to ensure the independence and objectivity of auditors. Audit Scotland has robust arrangements in place to ensure compliance with these standards including an annual “fit and proper” declaration for all members of staff. The arrangements are overseen by the Director of Audit Services, who serves as Audit Scotland’s Ethics Partner.

32. The engagement lead (i.e. appointed auditor) for DABVJB is Carol Hislop, Senior Audit Manager. Auditing and ethical standards require the appointed auditor Audit Scotland to communicate any relationships that may affect the independence and objectivity of audit staff. We are not aware of any such relationships pertaining to the audit of DABVJB.

Quality control

33. International Standard on Quality Control (UK and Ireland) 1 (ISQC1) requires that a system of quality control is established, as part of financial audit procedures, to provide reasonable assurance that professional standards and regulatory and legal requirements are being complied with and that the independent auditor’s report or opinion is appropriate in the circumstances.

34. The foundation of our quality framework is our Audit Guide, which incorporates the application of professional auditing, quality and ethical standards and the Code of Audit Practice (and supporting guidance) issued by Audit Scotland and approved by the Auditor General for Scotland. To ensure that we achieve the required quality standards, Audit Scotland conducts peer reviews and internal quality reviews. Additionally, the Institute of Chartered Accountants of Scotland (ICAS) have been commissioned to carry out external quality reviews.

35. As part of our commitment to quality and continuous improvement, Audit Scotland will periodically seek your views on the quality of our service provision. We welcome feedback at any time and this may be directed to the engagement lead.

Dunbartonshire and Argyll & Bute Valuation Joint Board

Annual Audit Plan 2018/19

If you require this publication in an alternative format and/or language, please contact us to discuss your needs: 0131 625 1500 or info@audit-scotland.gov.uk

For the latest news, reports and updates, follow us on:



Audit Scotland, 4th Floor, 102 West Port, Edinburgh EH3 9DN
T: 0131 625 1500 E: info@audit-scotland.gov.uk
www.audit-scotland.gov.uk

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Depute Assessor & Electoral Registration Officer

Valuation Joint Board – 1 March 2019

Subject: Records Management Plan

1.0 Purpose

- 1.1 To update members of the Joint Board on progress towards complying with The Public Records (Scotland) Act 2011 and inform them of the Keepers Assessment Teams Progress Update Review Report.

2.0 Background

- 2.1 The Public Records (Scotland) Act 2011 ('the Act') came fully into force in January 2013. The Act required Dunbartonshire and Argyll and Bute Valuation Joint Board (The Board) and other public authorities to prepare and implement a Records Management Plan (RMP). The RMP sets out proper arrangements for the management of records within the Board.
- 2.2 Section 4 (1) of the Act states that "an authority must submit its proposed records management plan to the Keeper for agreement by such date as the Keeper may determine". In line with the requirements of Section 4(1) the plan was agreed by the Keeper of the Records of Scotland ('the Keeper') on 18th February 2016 and reported to the Board on 17th June 2016.
- 2.3 Under sections 5(1) & (2) of the Act the Keeper may only require a review of an authority's agreed RMP five years after the date the plan was agreed. The Keeper has developed a voluntary Progress Update Review (PUR) mechanism to allow authorities to demonstrate progress towards completion of any action plan that arose out of the original agreed plan and to receive constructive advice on ongoing developments. The PUR submission is reviewed by the Keeper's Assessment Team.

3.0 Progress

- 3.1 The Board and the Keeper agreed a submission date of 31st October 2018 for the PUR.
- 3.2 All the deadlines were met and The Board's PUR was approved by the Keeper's Assessment Team on 19th December 2018.

4.0 The Progress Update Review

- 4.1 The Board's RMP followed the Keepers model plan covering 14 elements, the PUR submission took the form of a self-assessment against each of the

elements with any progress or changes to be submitted with evidence to the Keepers Assessment Team.

- 4.2 The main areas of change concerned; Destruction Arrangements, Data Protection and Audit Trail. The Keeper's Assessment Team's Report is attached at Appendix 1.
- 4.3 The report states that The Board continues to take its records management obligations seriously and also recognises the significant progress made to date.
- 4.4 The Board is likely to be next asked if it wishes to undertake a PUR in February 2020.

5.0 Recommendations

- 5.1 It is recommended that the Board notes the Progress Update Review Final Report by the PRSA Assessment Team.

Person to contact:

Robert Nicol (Depute Assessor and ERO)

Tel: 0141 562 1263

E-mail: Robert.nicol@dab-vjb.gov.uk

Appendices

Appendix 1: Progress Update Review Final Report by the PRSA Assessment Team

The Public Records (Scotland) Act 2011

Dunbartonshire and Argyll and Bute Valuation Joint Board

Progress Update Review (PUR) Final Report by the PRSA Assessment Team

19th December 2018

Contents

1. The Public Records (Scotland) Act 2011.....	3
2. Progress Update Review (PUR) Mechanism.....	4
3. Executive Summary.....	5
4. Authority Background.....	5
5. Assessment Process.....	5-6
6. Records Management Plan Elements Checklist and PUR Assessment.....	7-13
7. The Public Records (Scotland) Act Assessment Team's Summary.....	14
8. The Public Records (Scotland) Act Assessment Team's Evaluation.....	15

1. Public Records (Scotland) Act 2011

The Public Records (Scotland) Act 2011 (the Act) received Royal Assent on 20 April 2011. It is the first new public records legislation in Scotland since 1937 and came into force on 1 January 2013. Its primary aim is to promote efficient and accountable record keeping by named Scottish public authorities.

The Act has its origins in *The Historical Abuse Systemic Review: Residential Schools and Children's Homes in Scotland 1950-1995* (The Shaw Report) published in 2007. The Shaw Report recorded how its investigations were hampered by poor recordkeeping and found that thousands of records had been created, but were then lost due to an inadequate legislative framework and poor records management. Crucially, it demonstrated how former residents of children's homes were denied access to information about their formative years. The Shaw Report demonstrated that management of records in all formats (paper and electronic) is not just a bureaucratic process, but central to good governance and should not be ignored. A follow-up review of public records legislation by the Keeper of the Records of Scotland (the Keeper) found further evidence of poor records management across the public sector. This resulted in the passage of the Act by the Scottish Parliament in March 2011.

The Act requires a named authority to prepare and implement a records management plan (RMP) which must set out proper arrangements for the management of its records. A plan must clearly describe the way the authority cares for the records that it creates, in any format, whilst carrying out its business activities. The RMP must be agreed with the Keeper and regularly reviewed.

2. Progress Update Review (PUR) Mechanism

Under section 5(1) & (2) of the Act the Keeper may only require a review of an authority's agreed RMP to be undertaken not earlier than five years after the date on which the authority's RMP was last agreed. Regardless of whether an authority has successfully achieved its goals identified in its RMP or continues to work towards them, the minimum period of five years before the Keeper can require a review of a RMP does not allow for continuous progress to be captured and recognised.

The success of the Act to date is attributable to a large degree to meaningful communication between the Keeper, the Assessment Team, and named public authorities. Consultation with Key Contacts has highlighted the desirability of a mechanism to facilitate regular, constructive dialogue between stakeholders and the Assessment Team. Many authorities have themselves recognised that such regular communication is necessary to keep their agreed plans up to date following inevitable organisational change. Following meetings between authorities and the Assessment Team, a reporting mechanism through which progress and local initiatives can be acknowledged and reviewed by the Assessment Team was proposed. Key Contacts have expressed the hope that through submission of regular updates, the momentum generated by the Act can continue to be sustained at all levels within authorities.

The PUR self-assessment review mechanism was developed in collaboration with stakeholders and was formally announced in the Keeper's Annual Report published on 12 August 2016. The completion of the PUR process enables authorities to be credited for the progress they are effecting and to receive constructive advice concerning on-going developments. Engaging with this mechanism will not only maintain the spirit of the Act by encouraging senior management to recognise the need for good records management practices, but will also help authorities comply with their statutory obligation under section 5(1)(a) of the Act to keep their RMP under review.

3. Executive Summary

This final report sets out the findings of the Public Records (Scotland) Act 2011 (the Act) Assessment Team's consideration of the Progress Update template submitted for Dunbartonshire and Argyll and Bute Valuation Joint Board. The outcome of the assessment and relevant feedback can be found under sections 6 – 8.

4. Authority Background

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 will comprise 16 members who are appointed by the three councils with the Argyll and Bute Council and West Dunbartonshire Council each nominating 5 members and East Dunbartonshire Council 6 members.

The quorum for Board meetings is 4 members with at least one from each council area.

For ease of reference during the assessment of the Progress Update Review, the authority will be referred to as 'The Board'.

5. Assessment Process

A PUR submission is evaluated by the Act's Assessment Team. The self-assessment process invites authorities to complete a template and send it to the Assessment Team one year after the date of agreement of its RMP and every year thereafter. The self-assessment template highlights where an authority's plan achieved agreement on an improvement basis and invites updates under those 'Amber' elements. However, it also provides an opportunity for authorities not simply to report on progress against improvements, but to comment on any new initiatives, highlight innovations, or record changes to existing arrangements under those elements that had attracted an initial 'Green' score in their original RMP submission.

The assessment report considers statements made by an authority under the elements of its agreed Plan that included improvement models. It reflects any changes and/or progress made towards achieving full compliance in those areas where agreement under improvement was made in the Keeper's Assessment Report of their RMP. The PUR assessment report also considers statements of further progress made in elements already compliant under the Act.

Engagement with the PUR mechanism for assessment cannot alter the Keeper's Assessment Report of an authority's agreed RMP or any RAG assessment within it. Instead the PUR Final Report records the Assessment Team's evaluation of the submission and its opinion on the progress being made by the authority since agreeing its RMP. The team's assessment provides an informal indication of what marking an authority could expect should it submit a revised RMP to the Keeper under the Act, although such assessment is made without prejudice to the Keeper's right to adopt a different marking at that stage.

Key:

G	The Assessment Team agrees this element of an authority's plan.		A	The Assessment Team agrees this element of an authority's progress update submission as an 'improvement model'. This means that they are convinced of the authority's commitment to closing a gap in provision. They will request that they are updated as work on this element progresses.		R	There is a serious gap in provision for this element with no clear explanation of how this will be addressed. The Assessment Team may choose to notify the Keeper on this basis.
---	---	--	---	---	--	---	--

Progress Update Review (PUR) Template: Dunbartonshire and Argyll & Bute Valuation Joint Board (The Board)

Element	Status of elements under agreed Plan, Feb 2016	Status of evidence under agreed Plan, Feb 2016	Progress assessment status, October 2018	Keeper's Report Comments on Authority's Plan, Feb 2016	Self-assessment Update as submitted by the Authority since Feb 2016	Progress Review Comment, October 2018
1. Senior Officer	G	G	G	Update Required on Any Change	This remains unchanged	No immediate action required. Update required on any future change.
2. Records Manager	G	G	G	Update Required on Any Change	This remains unchanged	No immediate action required. Update required on any future change.
3. Policy	G	G	G	Update Required on Any Change	This remains unchanged	No immediate action required. Update required on any future change.
4. Business Classification	G	G	G	Update Required on Any Change	This remains unchanged	No immediate action required. Update required on any future change.
5. Retention Schedule	G	G	G	Update Required on Any Change	This remains unchanged	No immediate action required. Update required on any future change.

6. Destruction Arrangements	A	A	A	<p><u>Electronic</u> The updated Data Structure Project Plan (evidence item DAB 09a) shows the progress made in imposing the BCS structure upon the records held in shared drives. This will allow electronic records stored on the drives to be more easily identified and disposed of according to the requirements of the retention schedule. Evidence item DAB 37 provides guidance on disposal arrangements for records which will be amended as necessary as the abovementioned Project progresses.</p> <p>The Keeper can agree this element on an ‘improvement model’ basis. This means that the authority has identified a gap in provision (deletion of electronic records from shared drives) and has provided evidence of its commitment to putting procedures in place to close the gap. As part of this agreement, the Keeper</p>	<p>The shared drive project has progressed significantly from the initial submission date. The IT, Non Domestic, Business Support (formerly called management) and Electoral Registration areas have been designed and are in use. Unfortunately we failed to meet the envisaged completion date and there remains work to be done. The review, and moving or cleansing of the files in the existing shared drives has proven to be resource intensive and is an ongoing project. A revised Project plan is submitted as evidence.</p>	<p>There has been considerable progress in this project which was started in 2014. Delays in projects of this magnitude are understandable and it is clear from the revised project plan that these are being sensibly managed. Although the gap in provision has not yet been closed, the Board is working hard towards completion of this project.</p>
-----------------------------	---	---	---	---	--	--

				requests that he is kept updated as the project moves forward.		
7. Archiving and Transfer	G	G	G	Update Required on Any Change .	This remains unchanged	No immediate action required. Update required on any future change.
8. Information Security	G	G	G	Update Required on Any Change .	This remains unchanged	No immediate action required. Update required on any future change.
9. Data Protection	G	G	G	Update Required on Any Change	There has been significant change within this heading over the last 12 months. An External DPO has been appointed. Separate notifications have been made to the ICO for VJB (Z697104X), Assessor (A8400039) and ERO (ZA455894). The Depute Assessor and ERO completed a GDPR Practitioner Certificate Course. Training has given to all staff. Privacy Notices, updated Data Protection Policy, Data Breach Procedures and Subject Access Request information are all available on our website	The Data Protection Act 2018 has, of course, driven changes in many authorities and the Board has made appropriate changes to its training and procedures. It is a business decision to appoint an external Data Protection Officer, which the Act allows.

					https://www.saa.gov.uk/dab-vjb/privacy-notice/	
10. Business Continuity and Vital Records	G	G	G	Update Required on Any Change	This remains unchanged	No immediate action required. Update required on any future change.
11. Audit Trail	A	A	A	<p>The RMP states that, at present, the Board does not have comprehensive audit trail systems in place.</p> <p>Paper Council Tax and Non-Domestic records are stored in Council Tax List and Valuation Roll order and are kept within a secure area. Physical access is controlled under the provisions of the Visitor Access Policy (evidence item DAB 20) but there is no tracking mechanism in place for when records are removed from storage areas. There is however a commitment in the RMP to develop a file tracking system. The Board has submitted evidence showing its proposed process for providing audit trail functionality for its paper Non Domestic filing</p>	<p>A process for recording the removal and return of files has been implemented. A copy of the procedure has been submitted as evidence along with a screen shot from our intranet.</p>	<p>Details of the Non Domestic (ND) Paper File Audit Procedures have been supplied. This is a straightforward manual system which should be easy to follow and use on a regular basis. It should help staff to find files when required by identifying where a file has been removed to in the course of routine business.</p>

				<p>system (evidence item DAB 32). This will mean that a record will be kept of who has withdrawn a file and when and when it has been returned. The agenda for the Admin Meeting on 20 January 2016 has also been submitted (evidence item DAB 33) showing that this proposed system will be discussed there. The Keeper looks forward to being kept updated on the progress of this project.</p> <p>The Board is currently in the process of developing a new structure for its shared drives. This will be based on the Data Structure (evidence item DAB 09) and appropriate access permissions will be allocated to the folder structure. The timescales for this project are laid out in the Data Structure Project Plan (evidence item DAB 09) with completion envisaged for roll out by April 2016.</p> <p>The Board has submitted an email from the records</p>	<p>The shared drive project has progressed significantly from the initial submission date. The IT, Non Domestic, Business Support (formerly called management) and Electoral Registration areas have been designed and are in use. Unfortunately we failed to meet the envisaged completion date and there remains work to be done.</p> <p>The review, and moving or cleansing of the files in the existing shared drives has proven to be resource</p>	<p>As with Element 6, it is understandable that a resource-intensive project of this magnitude will be subject to delays and it is clear that these issues are being managed.</p>
--	--	--	--	--	---	---

				<p>manager (see Element 2) detailing the file naming conventions in place for Non Domestic Valuation records stored on the shared drives.</p> <p>The Keeper can agree this element on an ‘improvement model’ basis. This means that the authority has identified a gap in provision (lack of comprehensive audit trail processes) and has provided evidence of the means by which it will close the gap. This agreement is dependent upon the Keeper being kept informed of the progress of work to close the gap.</p>	<p>intensive and is an ongoing project. A revised Project plan is submitted as evidence.</p>	<p>There has been considerable progress evident from the paper file audit trail system which has been devised and implemented and from the project plan for the IT project. Although this is not yet complete, it is well on track and requires only time and resources to resolve this gap in provision.</p>
12. Competency Framework	G	G	G	Update Required on Any Change	Records Manager has continued to attend NRS surgeries and has also given a presentation at one. The Records Manager is the Secretary of the Scottish Assessors Association	The Board is clearly supportive both of the professional development of the designated Records Manager and of wider training for all relevant staff. This is exemplary for a relatively

					Governance Committee which aims to share good practice in a number of areas including Records Management. Information Security and Information management online training continues to be an annual requirement for all members of staff. All staff have also participated in GDPR information sessions.	small organisation and the Board is to be commended for its approach and attitude towards ensuring its staff have the on-going training and support to undertake these statutory roles.
13. Assessment and Review	G	G	G	Update Required on Any Change	This remains unchanged	No immediate action required. Update required on any future change.
14. Shared Information	G	G	G	Update Required on Any Change	Number of Data Sharing agreements have been created or revised since the initial submission.	

Version

The progress update submission which has been assessed is the one received by the Assessment Team on 30 October 2018. The author of the progress update submission is Robert Nicol, Depute Assessor & Electoral Registration Officer.

The progress update submission makes it clear that it is a submission for **Dunbartonshire and Argyll and Bute Valuation Joint Board**.

7. PRSA Assessment Team's Summary

The Assessment Team has reviewed **Dunbartonshire and Argyll and Bute Valuation Joint Board's** Progress Update submission and agrees that the proper record management arrangements outlined by the fourteen elements in the authority's plan continue to be properly considered. The Assessment Team commends this authority's efforts to keep its Records Management Plan under review.

General Comments

Dunbartonshire and Argyll and Bute Valuation Joint Board continues to take its records management obligations seriously and is working hard to bring all elements into full compliance. Significant progress has been made in Elements 6 and 11 as the Board works towards dealing with all its electronic records in a planned and managed project. The support that the Board has given to the professional development of its designated Records Manager is exemplary and the work to comply with the Data Protection Act 2018 is commendable.

If this were a statutory submission, the RAG rating for Elements 6 and 11 would be likely to remain Amber until the IT projects to develop audit trails for electronic records and review the legacy electronic records are completed. The Assessment Team commends the progress evident in this PUR, however, and would expect that it is only a matter of time before this work can be achieved. The Assessment Team would welcome updates on these projects in future PUR submissions.

Section 5(2) of the Public Records (Scotland) Act 2011 provides the Keeper of the Records of Scotland (the Keeper) with authority to revisit an agreed plan only after five years has elapsed since the date of agreement. Section 5(6) allows authorities to revise their agreed plan at any time and resubmit this for the Keeper's agreement. The Act does not require authorities to provide regular updates against progress. The Keeper, however, encourages such updates.

The Keeper cannot change the status of elements formally agreed under a voluntary submission, but he can use such submissions to indicate how he might now regard this status should the authority choose to resubmitted it plan under section (5)(6) of the Act.

Where 'no change' has been recorded under the update on provision by the authority, the Assessment Team is happy to agree that these elements require no further action for the time being.

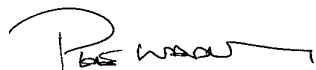
8. PRSA Assessment Team's Evaluation

Based on the progress update assessment the Assessment Team considers that **Dunbartonshire and Argyll and Bute Valuation Joint Board** continue to take their statutory obligations seriously and are working hard to bring all the elements of their records management arrangements into full compliance with the Act and fulfil the Keeper's expectations.

- The Assessment Team recommends authorities consider publishing PUR assessment reports on their websites as an example of continued good practice both within individual authorities and across the sector.

This report follows the Public Records (Scotland) Act Assessment Team's review carried out by,

Pete Wadley

A handwritten signature in black ink, appearing to read 'Pete Wadley', with a stylized flourish at the end.

Public Records Officer

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Treasurer

Valuation Joint Board – 1 March 2019

**Subject: Revenue & Capital Budgetary Control Report to 31 January 2019
(Period 10)****1. Purpose**

- 1.1 The purpose of this report is to advise Members on the progress of both the revenue budget and the capital programme for 2018/19.

2. Background**2.1 Revenue**

At the meeting of the Joint Board on 2 March 2018, Members agreed the revenue estimates for 2018/19. A total net budget of £2.768m was approved, funded from constituent contributions of £2.611m and reserves of £0.157m.

- 2.2 Following the audit of the Financial Statements (reported under another agenda item at this Board meeting), revenue reserves held by the Board as at 31 March 2018 were as follows:

	£m
Revenue reserves:	
Earmarked	0.157
Prudential Target	0.100
Unearmarked	0.265
Total usable revenue reserves	0.522

2.3 Capital

Following the 2017/18 year end, £0.018m of capital expenditure was carried forward into 2018/19 (funded from carried forward resources). At the meeting of the Joint Board on 2 March 2018, Members agreed to fund the 2018/19 Capital Plan of £0.003m from unapplied capital resources. This has been incorporated into this 2018/19 budgetary control report, resulting in a capital expenditure budget of £0.021m.

3. Main Issue**3.1 Revenue**

The summary report attached as Appendix 1 highlights a favourable projected year end variance of £0.083m, therefore reducing the use of reserves by this amount in-year.

- 3.2 Although the report indicates a favourable variance, the present variance should be viewed in the knowledge that there are a number of variable factors which could arise between now and the 31 March and could affect the year end results.

3.3 Analysis of the main variances is showing in Appendix 2 of this report.

3.4 Capital

A summary sheet is attached (Appendix 3) which highlights projected spend on the programme has slipped.

3.5 The progress on each project has been detailed within Appendix 4.

4. Conclusion and Recommendation

4.1 Members are asked to:

- i) Note the favourable revenue variance of £0.083m (3% of the total budget); and
- ii) Note the 2018/19 budgetary position of the capital account.

.....
Stephen West
Treasurer
Date: 14 February 2019

Person to Contact: Gillian McNeilly, Finance Manager
West Dunbartonshire Council
Telephone (01389) 737194

Appendix 1	Revenue BCR Period 10
Appendix 2	Revenue Analysis Report
Appendix 3	Capital BCR Period 10
Appendix 4	Capital Analysis Report

MONTH END DATE **31 January 2019**

PERIOD **10**

REVISED ESTIMATE 2018/19	DESCRIPTION	SPEND TO DATE	FORECAST SPEND 2018/19	FORECAST VARIANCE	Variance %	STATUS
£ 2,244,816	EMPLOYEE COSTS	£ 1,733,648	£ 2,213,775	£ (31,041)	-1%	Favourable
112,204	PROPERTY COSTS	66,310	99,356	(12,848)	-11%	Favourable
20,750	SUPPLIES & SERVICES	15,036	19,214	(1,536)	-7%	Favourable
7,200	PAYMENT TO OTHER BODIES	2,440	7,200	-	0%	Nil Variance
395,451	ADMINISTRATION COSTS	205,458	366,996	(28,455)	-7%	Favourable
51,710	OTHER EXPENDITURE	23,528	52,200	490	1%	Adverse
2,832,131	GROSS EXPENDITURE	2,046,419	2,758,741	(73,390)	-3%	Favourable
(64,300)	GROSS INCOME	(54,551)	(73,654)	(9,354)	-15%	Favourable
2,767,831	NET EXPENDITURE	1,991,868	2,685,087	(82,744)	-3%	Favourable
(156,659)	BALANCES USED					
2,611,172	AUTHORITIES CONTRIBUTIONS					

UNDERSPEND	(82,744)	-3%
-------------------	-----------------	------------

REVENUE BUDGETARY CONTROL 2018/2019

ANALYSIS FOR VARIANCES

MONTH END DATE

31 January 2019

PERIOD

10

Budget Area	Budget	Spend to Date	% Spend to Date of Total Budget	Forecast Spend	Forecast Variance	Status
	£	£	%	£	£	%
EMPLOYEE COSTS	2,244,816	1,733,648	77%	2,213,775	(31,041)	-1% ↑
Main Issues	There is a favourable variance due to vacancies					
Mitigating Action	The service is monitoring the effect on service delivery and the vacancies may persist until the year-end					
Anticipated Outcome	It is likely this budget will underspend by the year end.					
PROPERTY COSTS	112,204	66,310	59%	99,356	(12,848)	-11% ↑
Main Issues	There is a favourable variance due to rates and Argyll and Bute office accomodation charges being less that anticipated when the budget was agreed					
Mitigating Action	As this variance is favourable no mitigating action is required					
Anticipated Outcome	A favourable variance will be achieved					
ADMINISTRATION COSTS	395,451	205,458	52%	366,996	(28,455)	-7% ↑
Main Issues	This favourable variance is due to a number of smaller favourable variances, these include postages and printing costs together with an underspend in the electoral system support					
Mitigating Action	As this variance is favourable no mitigating action is required					
Anticipated Outcome	A favourable variance will be achieved					
GROSS INCOME	(64,300)	(54,551)	85%	(73,654)	(9,354)	15% ↑
Main Issues	This favourable position is mainly due to higher than budgeted sales fees and charges, and additional grant funding now anticipated due to an additional grant claim. The additional grant funding has not yet been confirmed in full.					
Mitigating Action	As this variance is favourable no mitigating action is required					
Anticipated Outcome	It is likely that the favourable variance will remain					

MONTH END DATE

31 January 2019

PERIOD

10

ORIGINAL 2018/19 BUDGET	2017/18 YEAR END SLIPPAGE	REVISED 2018/19 BUDGET	DESCRIPTION	SPEND TO DATE	FORECAST SPEND	FORECAST VARIANCE	Variance %	STATUS
£ 3,255	£ 4,020	£ 7,275	PC REFRESH	£ 4,340	£ 4,340	£ (2,935)	-40%	Favourable
0	11,000	11,000	FLEXI TIME SYSTEM	0	0	(11,000)	-100%	Favourable
0	3,200	3,200	SERVER UPGRADE	0	0	(3,200)	-100%	Favourable
3,255	18,220	21,475	GROSS EXPENDITURE	4,340	4,340	(17,135)	-80%	Favourable
(3,255)	(18,220)	(21,475)	UNAPPLIED CAPITAL RECEIPTS CARRIED FORWARD	(4,340)	(4,340)	17,135	-80%	Adverse
0	0	0	AGREED LEVEL OF CONSTITUENT CONTRIBUTIONS	0	0	0	0%	Nil Variance
(3,255)	(18,220)	(21,475)	GROSS INCOME	(4,340)	(4,340)	17,135	0%	Adverse
0	0	0	PROJECTED CAPITAL RECEIPTS CARRIED FORWARD	0	0	0		

DUNBARTONSHIRE & ARGYLL & BUTE VALUATION JOINT BOARD
CAPITAL BUDGETARY CONTROL 2018/2019
ANALYSIS FOR VARIANCES

APPENDIX 4

MONTH END DATE

31 January 2019

PERIOD

10

Budget Area	Budget	Spend to Date	% Spend to Date of Total Budget	Forecast Spend	Forecast Variance	Status
	£	£	%	£	£	%
PC replacement	7,275	4,340	60%	4,340	(2,935)	-40% ↑
Main Issues	2 PCs and 10 laptops were identified for replacement during 2017/18, with an estimated total cost of £4,020. The numbers of replacement PCs and laptops were reappraised due to staff changes and 2 PCs and 9 laptops were purchased at a total cost of £3,966 the order was placed during 17/18 but a delay with the supplier led to them being delivered in early 18/19. For 18/19 9 PCs and 1 laptop were identified for replacement during 2018/19, at an estimated cost of £3,255.					
Progress update	1 Laptop has been purchased at a cost of £374 and a hold placed on the remaining PC purchase pending the changeover from Windows 7 to Windows 10.					
Flexi time recording system replacement	11,000	0	0%	0	(11,000)	-100% ↑
Main Issues	The Boards flexitime recording system was approximately 20 years old and the basic software was no longer being supported. The Board approved the purchase of a replacement system with an estimated cost of £11,000					
Progress update	The current system worked via a server in each office, options are being explored to either reduce the number of servers or utilise the Cloud.					
EROs DR Server Renewal	3,200	0	0%	0	(3,200)	-100% ↑
Main Issues	In line with the Boards IT strategy the EROs DR server was due for renewal at an estimated cost of £3,200.					
Progress update	The warranty for the server has been extended while we explore alternative options that will provide the appropriate level of resilience. The replacement of this server will be looked at in conjunction with the replacement of the EROs server.					

DUNBARTONSHIRE AND ARGYLL AND BUTE VALUATION JOINT BOARD

Report by Treasurer

Valuation Joint Board – 1 March 2019

Subject: Draft Financial Strategy and Revenue and Capital Estimates 2019/2020

1. Purpose of Report

1.1 The purpose of this report is to:

- (a) Seek approval of the draft Financial Strategy, the revenue estimates for 2019/20 and the level of constituent authority contribution;
- (b) Seek approval of the draft Capital Estimates for 2019/20; and
- (c) Note the indicative budget positions for 2020/21 and 2021/22.

2. Background

Revenue

2.1 Scottish Government provides grant funding to local authorities for Valuation Joint Board activities through Grant Aided Expenditure (GAE) allocations for:

- Council Tax Valuation;
- Electoral Registration; and
- Lands Valuation.

2.2 GAE allocations are updated regularly from various sources of information collected by Scottish Government. Changes in these allocations results in changes to funding to local authorities for the services. Therefore the allocation of Valuation Joint Board expenditure between the three constituent authorities can change, which in turn changes the allocation of the contribution from the authorities to the Joint Board.

2.3 The GAE allocations for 2019/20 have been published, however these are significantly different from previous years due to the GAE indicator values being updated. This change in allocation wasn't available for planning purposes during the build up of the constituent councils' budgets. Therefore it is proposed that the draft core budget is allocated based upon GAE allocations for 2018/19 (which are more similar to previous years), giving the constituent councils time to update their budget allocations for future years.

2.4 Officers have discussed the draft budget and allocations to constituent councils with the Directors of Finance of the three constituent councils

and all have confirmed that they will accept a standstill position on the level of the core requisition provided for 2019/20.

2.5 The Scottish Government settlement to councils for 2019/20 provides new funding to cover the costs of implementing the recommendations of the Barclay Review, and for 2019/20 £3.3m has been identified. This has not yet been allocated to individual councils, nor has the allocation basis been advised. Directors of Finance have also agreed to pass on the Barclay funding to the Board.

2.6 As at 31 March 2018, revenue reserves held totalled £551,058, of which £156,659 was earmarked to balance the 2018/19 budget, leaving an anticipated remaining reserve of £394,399 (including the Prudential Target of £100,000).

Historic cost pressures

2.7 The Board has been subject to a number of additional statutory duties and responsibilities, including:

- The designation of the Assessor for the DABVJB as being responsible for the valuation of Gas Utility subjects across all-Scotland in 2005. This currently is reflected in entries amounting to £109.6million being made in the West Dunbartonshire Valuation Roll;
- Introduction of Absent Votes on demand and the requirement to maintain and refresh records of personal identifiers on a cyclical basis (2008);
- The Freedom of Information (Scotland) Act, which came into effect in January 2005, the Public Records (Scotland) Act (2011), the European General Data Protection Regulations and the Data Protection Act (2018) all introduced new duties and responsibilities in relation to the data and information held by the Assessor and ERO;
- Re-introduction of a mandatory annual door-to-door electoral canvass to follow-up on all non-returned canvass enquiry forms (this came into effect 2012, following legal interpretation and the introduction of performance standards by the EC);
- The introduction of Individual Electoral Registration in the period 2014 to 2016 replacing the old household application process;
- The extension of the franchise for Scottish and Local Government elections to 16 and 17 year-olds (formally added to the register 2015);and
- The re-introduction of Shooting Rights and Deer Forests to the Valuation Roll adding some 820 new subjects (and increase of 5.6%) to the Valuation Rolls for the DABVJB area effective from April 2017.

2.8 Other non-statutory pressures which have added to the financial pressures on the VJB include:

- The Pay Modernisation/Single Status process resulted in increased wage costs;
- Recent national pay awards have been in excess of expectation;
- An actuarial adjustment of employer pension contributions from 19.3% to 23.3% in 2018/19 resulting in an annual cost increase of £63,000;

- The loss of West Dunbartonshire Council as tenants of part of 235 Dumbarton Road, Clydebank in March 2016 and the resultant liability for non-domestic rates charges for unoccupied property. The combined result of these changes were a loss in rental and service charge income of around £23,500 and an increase in rates and other expenditures of around £8,000 (the office space has been advertised but as yet no potential tenants have been identified);
- The introduction and development of the Scottish Assessors' web portal;
- Increasing expectations of service users that their service will be immediate and/or provided digitally; and
- A number of cost pressures arise from operating two separate offices which are so geographically distant from each other.

Efficiencies

2.9 Over the same time period, a range of actions have been taken and efforts have been made to off-set increasing costs. These include:

- The FTE staffing level has been reduced from 64 in 2006 to 50 currently - a drop of almost 22%;
- Various changes have been made to management structures including a reduction from two Depute Assessor & EROs to one, three Divisional Assessors to two and three Admin Supervisors to two. Overall the Management Team has been reduced from eight members to five;
- The cost of permanent staff salaries, including overtime, has been reduced in actual monetary terms and by ~35% in real terms (RPI) since 2005/06;
- Where vacancies arise, replacing qualified staff with trainees;
- Increased use of flexible working, with around 30% of our staff having a working pattern of fewer than 35 hours resulting in a reduction to the overall FTE/salary expenditure;
- Reduction in IT team from three to two members;
- Moving to an external print & mail contract for most outgoing mail;
- There has been a very significant move to using e-mail for outgoing mail across all services;
- A reduction in the number of visits made to each household during the annual electoral door-to-door canvass;
- Providing options for making annual canvass returns by phone, text or internet and encouraging the use of these channels;
- Changing from oil fired heating to gas fired heating in our Clydebank office, centrally controlling office temperatures and switching utility suppliers;
- Moving additional filing/storage requirement in Campbeltown to cheaper premises;
- Extension of the expected life-cycle of ICT hardware; and
- Removal of desk-top printers and migration to multi-functional print and copy devices.

Capital

- 2.10** Following good practice, the Board aims to set capital budgets prior to 1 April each year, to allow spend to start on the agreed programme.
- 2.11** Based upon projections for the 2018/19 outturn (as noted within the budgetary control report for period 10, reported elsewhere on the agenda), the Board is likely to carry forward resources of £17,135, fully earmarked for the slippage in timing of spend for the flexi system, server upgrade and some PCs. There is a further £8,035 of unallocated resources.
- 2.12** Indicative capital estimates for 2019/20 to 2021/22 were provided last year, as shown below:

	%	2019/20 £	2020/21 £	2021/22 £
Total indicative bid		16,800	8,800	27,800
Available resources		(6,589)	0	0
Indicative resources required		10,211	8,800	27,800
East Dunbartonshire Council	24.60	2,512	2,165	6,839
West Dunbartonshire Council	26.36	2,689	2,319	7,328
Argyll and Bute Council	49.04	5,010	4,316	13,633
		10,211	8,800	27,800

3. Main Issues

Revenue

- 3.1** In preparing the Draft Estimates for 2019/20, a draft Financial Strategy has been prepared, to help plan for longer term financial issues by providing early sight of financial and other pressures. The draft Strategy is detailed in Appendix 1.
- 3.2** In recognition of the financial situation facing local government, efforts have been, and continue to be, made to identify efficiencies which allow for a standstill Council contribution to be recommended for 2019/20.
- 3.3** In generating the draft estimates, the following assumptions have been applied, with 2018/19 to 2020/21 in line with the expected outcome of the ongoing pay award discussions (which is likely to result in a three year agreement) and 2021/22 being an estimate at this stage:
- Staff turnover has been assumed at 3%;
 - Pay award assumed is in line with that anticipated by the Scottish Government funding to Councils:
 - in 2018/19: 3.5% for staff earning up to £80,000 and a fixed increase of £1,600 for employees earning more than £80,000;
 - in 2019/20: 3% for all staff;
 - in 2020/21: 3% for all staff; and
 - in 2021/22: 3% for all staff

- Barclay costs have been projected based on the estimated costs as the various recommendations are phased-in. For 2019/20 it is expected that the Scottish Government funding, referred to at 2.5 (above), will be allocated in line with cost estimates provided by the Assessor to the Scottish Government - at £125,000; and
- Ongoing grant funding anticipated from the Cabinet Office for IER will continue to phase down, with no further funding assumed beyond 2019/20.

- 3.4** As noted in Appendix 2, when the budget was agreed for 2018/19, the reserves were expected to reduce by £156,659 to balance the net budget position. Current projections indicate that there is likely to be a net favourable in year position of £82,743, resulting in the reserve decreasing by only £73,916 by the year end. This would result in a year-end reserve balance of £477,142. This comprises of a “free” reserve of £377,142 and the prudential reserve of £100,000. A report on 2018/19 budgetary position is provided elsewhere on the agenda for this meeting.
- 3.5** The 2019/20 draft estimate (Appendix 2) shows a proposal to allow a standstill in contribution from constituent authorities through the use of balances of £162,213. The proposed use of reserves results in projected available resources for future use of £314,929 (including the prudential reserve). The main movements from the agreed budget 2018/19 and the draft budget 2019/20 are detailed in Appendix 3.
- 3.6** At this time, indicative estimates for 2020/21 and 2021/22 identify budget gaps of £292,720 in 2020/21 and £440,994 (cumulative) in 2021/22 (Appendix 2). Annex 2 of the Long term Finance Strategy (Appendix 1) also projects forward budget gaps over the next 10 years. The budget gaps identified will require to be funded through either the use of reserves, additional constituent authority contributions, potential additional Government grant and/or service efficiencies.
- 3.7** The Finance Strategy also discusses the need for a short lived Working Group to consider what actions can be taken to minimise the budget gaps going forward, by identifying options for efficiencies. The Working Group make up could be officers representing each of the constituent councils and the Assessor; a mixture of officers and Members of the Board; or the Finance Sub Committee.
- 3.8** It is proposed that the expected year end reserves position of £477,142 (as at 31 March 2019) is carried forward to be used as required to help meet the budget gap over future years, or for use in spend to save initiatives such as voluntary early retirement/ voluntary severance. The surplus will be monitored and its use will be reviewed if any material changes occur. Any such use of reserves will be reported on to the Joint Board.

Contributions from Authorities

3.9 As in previous years, it is recommended that the budget for 2019/20 be apportioned to constituent councils on the basis of their GAE figures per Appendix 4.

3.10 As stated in 2.3 the allocation proposed is based on the GAE allocations in 2018/19, resulting in a proposed apportionment for 2019/20 core budget is:

	% Share	£
Argyll & Bute	49.82%	1,300,967
West Dunbartonshire	25.92%	676,873
East Dunbartonshire	24.25%	633,331
		2,611,171

Capital

3.11 Appendix 5 details the new projects that the Assessor proposes for inclusion in the updated capital programme.

3.12 For 2019/20, there is currently a number of bids for capital funding totalling £36,800 (as detailed in Appendix 5). Should these bids be approved, it is proposed that the cost of these are met by the use of the unallocated capital resources which are currently expected to be carried forward from 2018/19 (£8,035), and the remainder from a constituent authorities contribution, as shown in the table at 3.13 (below).

3.13 Appendix 5 also details indicative capital bids for 2020/21 to 2021/22. Indicative capital funding required over these two additional years would result in a constituent contribution (based upon current 2018/19 GAE levels) of:

	Share %	2019/20 £	Indicative 2020/21 £	Indicative 2021/22 £
Total bid		36,800	3,800	27,800
Available resources		(8,035)	0	0
Resources required		28,765	3,800	27,800
East Dunbartonshire Council	24.25	6,977	922	6,743
West Dunbartonshire Council	25.92	7,457	985	7,206
Argyll and Bute Council	49.82	14,331	1,893	13,851
		28,765	3,800	27,800

4. Risk Analysis

4.1 There are a number of assumptions within the draft budget and Finance Strategy. These assumptions (e.g. cost of valuation appeals; grant anticipated from the UK Government/Cabinet Office and Barclay funding) may lead to additional burdens if they do not come to the conclusion anticipated. Alternatively, additional grant funding may be identified which will have a positive effect on the current projections. Officers will monitor

on an ongoing basis and update the Board and the Financial Strategy as appropriate.

5. Conclusions and Recommendations

5.1 The Joint Board is requested to:

- (a) Agree the draft Financial Strategy per Appendix 1;
- (b) Agree the draft revenue budget for 2019/20 per Appendix 2;
- (c) Agree that any surplus as at 31 March 2019 be carried forward into 2019/20, for future use and that that free reserves will continue to be held to help manage future budgets and the level of constituent authority contributions;
- (d) Note the indicative revenue budgets for 2020/21 and 2021/22 and agree that a short term Working Group should be convened to identify possible options to address the projected budget gaps;
- (e) Agree the make up and the members of the Working Group;
- (f) Note that a report will be brought to a future Board meeting detailing options for addressing the budget gaps as identified by the Working Group;
- (g) Agree that the 2019/20 revenue requisition is based on each council's 2018/19 GAE figures with the apportionment being as identified at 3.10.
- (h) Agree the proposed 2019/20 capital spend (as detailed in Appendix 5) to be progressed of £36,800 to be funded from available capital receipts and constituent council contributions as detailed in 3.13;
- (i) Note the indicative capital bids for 2020/21 and 2021/22 (as detailed in Appendix 5);
- (j) Note the likely slippage of spend and earmarked resources to be carried forward from 2018/19 into 2019/20 for the flexi system, the server upgrade and the pcs (anticipated to be £17,135);
- (k) Agree that the remaining unallocated capital resources (estimated at £8,035) is used to fund the 2019/20 capital programme; and
- (l) Note the indicative capital programmes for 2020/21 to 2021/22 and indicative constituent contributions, based upon current GAE allocations. Requests for final approval will be requested year on year.

.....
Stephen West
Treasurer
Date: 14 February 2019

Person to Contact: Gillian McNeilly, Finance Manager, West Dunbartonshire Council
Telephone (01389) 737194

Appendix 1 Draft Financial Strategy;

Appendix 2 Probable Outturn 2018/19;
Draft Revenue Estimates 2019/2020;
Indicative Estimates for 2020/21 and 2021/22.

Appendix 3 Main variances between 2018/19 approved estimate and 2019/20 draft estimate

Appendix 4 Details in GAE allocations 2017/18 & 2018/19

Appendix 5 Draft Capital Estimates 2019/20
Indicative Estimates for 2020/21 and 2021/22

INDEX

Sections		Page No.
1	Introduction	1
2	What is the point of a Financial Strategy?	3
3	Financial Summary	3
4	National Context	5
5	Local Context	6
6	Financial Management	6
7	Financial Outlook	8
8	Reserves	11
9	Monitoring & Reporting Arrangements	11
10	Risk Management	12
11	Approach to Generating Future Budgets	12
Annex		
1	Short/ Medium / Long term Issues	13
2	Longer term Financial Projections	14

1 Introduction

1.1 The purpose of the Financial Strategy is to allow the Valuation Joint Board (“the Board”) to consider and plan for longer term financial issues by providing early sight of pressures arising from areas such as: constituent authority funding reductions; service demand changes; etc. The Financial Strategy demonstrates that the Board is clear that the outcomes it plans to achieve link directly to the financial plans for the future and that any financial challenges identified which threaten the achievement of these outcomes are managed and prioritised in an orderly manner.

1.2 In recent years, the Scottish Government has provided a single year settlement for councils. This clearly makes it difficult to predict constituent contributions going forward, though it seems clear that the trend of reducing funding to councils may continue on an ongoing basis which is likely to result in pressure to reduce Board requisitions.

In general it is anticipated that the Board will face significant financial challenges over at least the next five years. It is therefore likely that difficult choices will continue to be required – this Strategy provides a practical framework within which choices will be identified, debated and approved.

1.3 To provide clear and consistent direction for the Board, the following objectives have been identified for the Financial Strategy – it will ensure that:

- the Board has a comprehensive, coherent balanced budget;
- resources are allocated and deployed to facilitate delivery of services;
- all key strategic decisions on the allocation and deployment of resources are made within the appropriate financial context, with due regard to levels of risk;
- the Board is able to take full account of the impact of decisions on the overall financial resources of the Board in the short, medium and long term;
- the Board has flexibility to address new policy requirements, or significant changes to existing policies, within overall available financial resources; and
- there is an ongoing focus on securing efficiencies across the organisation.

1.4 The primary financial challenges facing the Board over the period of this Strategy will be delivering a coherent, balanced revenue budget year on year. To deliver this, the Board will need to continuously review existing and revised service delivery arrangements to determine if they are effective, efficient and sustainable, consider alternative methods of service delivery where appropriate and proactively identify opportunities to secure efficiencies or reduce service provision.

1.5 There is no doubt that the information generated through this process will result in options that require hard choices – one of the main challenges for the Board over the next few years will be that, once chosen, these options will often require a lead-in period prior to implementation.

1.6 If the Financial Strategy is to be successful, and achieve the objectives outlined, it must be a dynamic, living document reviewed on a regular basis.

- 1.7 The financial strategy undertakes some sensitivity analysis to provide a picture of best case, worst case and likely case in terms of financial projections. This allows Board to see the risk associated with the range of variables within the financial issues/pressures identified.
- 1.8 Recent Audit Scotland comments in relation to financial planning suggested that longer term projections of future budget positions should be provided to allow the Board to consider making longer term decisions. This strategy therefore seeks to project budgets for ten years into the future and identify risks and issues longer term. It is clear that the further away from the current date that projections go the less certain the projections become, however they will allow Board to consider longer term views and options.

Cllr Richard Trail
Convenor of the Board

David Thomson
Assessor & ERO

2. What is the point of a Financial Strategy?

- 2.1 The purpose of a Financial Strategy is to provide clear direction, supported by a practical framework and explicitly defined parameters, on how the Board will structure and manage its financial resources in the medium to long term to ensure they are deployed effectively to comply with the statutory duties of the Assessor & ERO.
- 2.2 The Board has taken into account guidance produced by the Institute of Public Finance (IPF) for local government organisations in Scotland on developing a Financial Strategy as well as best practice from local authorities. The Valuation Joint Boards follow the accounting practices for local authorities.
- 2.3 The ambition of the Board is to produce a Financial Strategy that brings together the corporate objectives of the Board along with all the relevant financial information in a clear and accessible document over the longer term.
- 2.4 The value of such a Strategy is that it should enable the Board to understand the wider policy and financial environment within which it operates, identify and respond flexibly to opportunities and threats, manage and mitigate risks and ensure that financial resources are contributing to the statutory duties of the Assessor & ERO.
- 2.5 The Strategy will also provide information to a range of stakeholders:

Table 1 – Stakeholder Information

Stakeholder	Purpose of finance strategy
For the Board and Elected Members	to decide how available financial resources will be used and prioritised
For Chief Officers, managers and employees	to reinforce and support their roles in financial management arrangements
For partners, including constituent councils	to share the Board's vision and help understand legislative demands on the Board

- 2.6 The Strategy identifies issues that will impact longer term so that the Board can plan ahead; it includes expenditure forecasts, and projected funding, where known.
- 2.7 Inevitably some of the information of the Financial Strategy will be based on assumptions and these will change over time - the Strategy will be reviewed and updated annually so that the Board can respond proactively to any such changes. This is particularly the case the longer into the future the projections are taken.

3. Financial Summary

Revenue Budget

- 3.1 The budget process for 2018/19 was progressed through the Board in the normal manner and the Board was able to set a balanced budget through the use of reserves.

- 3.2 Indicative budget gaps for 2019/20 (£0.229m) and 2020/21 (£0.307m, cumulative) were reported to Members during the budget setting process for 2018/19. These indicative budgets have now been reviewed and rolled forward to 2021/22.
- 3.3 A sensitivity analysis has been undertaken on the main areas of financial pressure to 2021/22 and this provides the range of anticipated outcomes in terms of future budget gaps based on a best case, worst case and likely case outcomes as follows:

Table 2 – Outcome of sensitivity analysis

	2019/20 £m	2020/21 £m	2021/22 £m
Likely Projection	0.162	0.292	0.441
Best Case	0.162	0.182	0.308
Worst Case	0.202	0.364	0.536

The above illustrates that following the review of the financial position and under the “likely” set of assumptions that the gaps for 2019/20 to 2021/22 have changed due to assumptions such as pay award, employers pension contributions, Government grant and estimated Barclay costs.

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

Capital Budgets

- 3.4 Consideration has been given to the Board's likely capital spend requirements to 2021/22. The expectation is to request the contributing councils for a requisition annually and this projection should assist these councils with their ongoing capital planning.

Table 3 – Anticipated capital spend (excluding slippage)

	2019/20 £	2020/21 £	2021/22 £
Anticipated new project spend	36,800	3,800	27,800
Anticipate resources	(8,075)	0	0
Anticipated contribution from councils	28,765	3,800	27,800

- 3.5 Table 4 provides a summary of the Board's projections for revenue and capital for 2019/20 to 2021/22. At this point, funding is unknown beyond 2019/20 and therefore assumptions have been made. Note these projections are based on the “likely” outcome from the sensitivity analysis identified at 3.3 and 3.4 above.

Table 4 - Three Year Summary - Revenue and Capital

	2019/20 £m	2020/21 £m	2021/22 £m
Revenue Budget	2.898	3.028	3.177
<u>Funded by:</u>			
Constituent Contributions (including Barclay)	(2.736)	(2.736)	(2.736)
Reserves	(0.162)	0.000	0.000
Cumulative Funding Gap	0.000	0.292	0.441
Capital Budget			
Anticipated Spend (excluding slippage)	0.037	0.004	0.028
<u>Funded by:</u>			
Capital Contributions from Councils	0.029	0.004	0.028
Unapplied Capital Reserves held	0.008	0.000	0.000
Revenue Contributions	0.000	0.000	0.000
Cumulative Funding Gap	0.000	0.000	0.000

4. National Context

The Financial Settlement/ Government Grant

- 4.1 The Scottish Government has provided draft settlement figures for 2019/20 only to councils at this stage. Therefore it is difficult to forecast contributions to the Board for beyond 2019/20.
 - 4.2 The Cabinet Office grant is likely to be available for the short term (assumed 2019/20), however this is still to be confirmed.
 - 4.3 The Scottish Government has allocated Scotland-wide funding of £3.3m to meet the estimated costs to be incurred by the Boards in implementing the recommendations of the Barclay Review of NDR. However, the allocation of the funding has not yet been confirmed – either in value or methodology. It has also not been confirmed if this is ongoing funding , and if so, at what value.
 - 4.4 The VJB's budget has come under increasing pressure in recent years and now contains an ongoing gap between net expenditure and constituent Council contributions, as can be seen in table 4 above and annex 2. This has arisen during a sustained period of tightening of Local Government funding, affecting constituent Council contributions to the Joint Board. During the same time, the Assessor & ERO has been subject to an increased number of statutory duties and both internal and external cost pressures.
- ##### Brexit
- 4.5 The ongoing Brexit negotiations between the UK Government and the European Union present a risk to assumptions made on Scottish Government settlements. In the recent UK Budget the Chancellor of the Exchequer was clear that a “no deal” Brexit would be likely to require the Government to revisit Budget assumptions. It is anticipated that this would impact on the

settlement to the Scottish Government and likely onto Councils and therefore likely to affect the Board. The extent of the risk around this is not quantifiable.

5. Local Context

- 5.1 The environment within which the Board operates has changed significantly in recent years and is likely to alter further over the period of this strategy due to changes in legislation, policy and other national developments (a recent example of this being the Barclay Review and the Government's Action Plan arising from that review).

The Planning Context

- 5.2 The Board's draft Service Plan for 2018-21 sets out a clear vision: "We professionally compile and maintain the Valuation Rolls, Council Tax Valuation Lists and Registers of Electors for the Argyll & Bute, East Dunbartonshire and West Dunbartonshire council areas and, building on our established professionalism, we aim to provide high quality, effective and responsive services to all of our stakeholders"
- 5.3 To achieve this vision the Board will work with its key partners and the Financial Strategy underpins the delivery of the vision, priorities and objectives identified in the Service Plan.

6. Financial Management

Corporate Governance

- 6.1 The Board positively promotes the principles of sound corporate governance within all aspects of its activities.
- 6.2 Corporate governance is about the structures and processes for decision-making, accountability, controls and behaviour throughout the Board. It is based around key principles of openness, equality, integrity and accountability.
- 6.3 The fundamental principles of corporate governance are reflected in the various dimensions of Board business, including:
- Ensuring the compliance with statutory duties on a sustainable basis;
 - Establishing effective management structures and processes which include clearly defined roles and responsibilities for officers;
 - Developing and maintaining effective risk management systems that form part of the Board's strategic decision making process;
 - Ensuring high standards of propriety and probity in the stewardship of the Board's funds and the management of the Board's affairs; and
 - A commitment to openness in the Board's affairs and the provision of full, accurate and clear information to all stakeholders.
- 6.4 The Board's Financial Regulations and any amendments are approved by Board and are an essential component of the corporate governance of the Board.
- 6.5 The Treasurer has been designated as "the proper officer" and is responsible for advising the Board on all financial matters including the determination of

Accounting Policies. This role is part of the responsibility of the Strategic Lead – Resources from West Dunbartonshire Council.

- 6.6 The Financial Regulations are designed to facilitate the smooth running of the Board, protect its interests and the interests of members and officers, and ensure the proper administration of the Board's financial affairs.

Roles and Responsibilities

- 6.7 It is important to set out clearly the roles and responsibilities of the key parties involved in the Financial Strategy and the management of overall financial resources of the Board.

Board Members

- 6.8 Board Members, through the full Board are responsible for considering, monitoring and approving budgets and the overall Financial Strategy for the Board. Approved budgets must be financially balanced and demonstrate value for money and consider sustainability.
- 6.9 The Board scrutinises performance and management of resources, with internal and external audit information being reported. The Board's year end position and relevant audit comments are reported and monitored at the Board.
- 6.10 Throughout the year the Board receives reports which allow progress against approved budgets to be scrutinised. Members' personal development opportunities are provided through an ongoing annual programme of seminars (provided to individual Members through their relevant Council) which will include updates on financial aspects.

The Board Management Team

- 6.11 The Management Team (made up of Assessor & ERO, Depute Assessor & ERO, 2 x Divisional Assessors and Principal Admin Officer) is responsible, individually and collectively, for ensuring that best value and value for money is achieved across the Board, in service delivery, internal processes and systems of control, procurement of goods/services and the use of assets.
- 6.12 The Management Team is responsible for the management of budgets to deliver the services in line with the statutory requirements of the Board and remain accountable in exercising overall financial control.

The Treasurer

- 6.13 The Treasurer has a statutory role to ensure the correct arrangements are in place for the proper administration of the financial affairs of the Board. The Treasurer has the authority to comment on any financial decision and advises the Management Team, the Assessor and Board members on all financial matters.

Internal Audit of West Dunbartonshire Council

- 6.14 Internal Audit provides assurance to the Board and the Assessor that the internal processes of the Board are being managed appropriately in line with the statutory requirements and outcomes are being delivered in the most efficient and effective manner.

External Audit

- 6.15 The role of External Audit is to provide assurance to the Auditor General and the Accounts Commission that the Board has spent public money properly to deliver outcomes in an efficient and effective manner. This is considered with a financial context, as well as performance and governance.
- 6.16 They provide assurance to Board members, the Management Team and general public that the Board's performance is reported in accordance with the extant financial standards and presents a fair account of the Board's activities.

Managing the Budget

- 6.17 The Board has an effective method of developing both the revenue budget and capital programme that has aims to align resources with the Assessor & ERO's statutory duties.

Revenue Budget

- 6.18 The current process for considering the development of the revenue budget is undertaken by the Management Team. The process is undertaken with due consideration of, and agreement on, current policy and financial parameters for the budget, expenditure pressures and/or efficiencies.

Capital Programme

- 6.19 The Board is committed to developing its strategic financial planning. With this in mind, the Strategy brings forward a projection on Capital need over the forthcoming years.

Freedoms and Flexibilities

- 6.20 Virements between budgets are allowed, subject to the limitations and approval requirements identified in the Financial Regulations.

Requisitioning

- 6.21 The funding requirement for the Electoral Registration Officer is currently requisitioned in accordance with S58 of the Representation of the People Act 1983, and for the Assessor in accordance with Sch 2 para 8(1) of the Valuation Joint Boards (Scotland) Order 1995.

7. Financial Outlook

- 7.1 Key financial issues are known or anticipated events and activities which will have to be addressed within the Board's overall financial resources in the short-term (within three years), medium-term (within five to ten years) or long-term (over ten years). Annex 1 provides an analysis of issues.
- 7.2 Events and activities include efficiencies, planned savings, changes to service priorities and delivery, and known potential pressures - the financial impact of an event or activity may be one-off, recurring or time-limited.
- 7.3 Valuation Joint Board is expected to receive Constituent Funding of £2.611m in 2019/20. Funding has also been made available through Councils for Barclay Review costs, however the value of this has still to be confirmed. A provisional figure has been assumed within the budget.

7.4 This Financial Strategy provides detailed revenue forecasts covering the next 3 financial years, 2019/20 to 2021/22. The forecasts for the first year being more accurate as expected levels of demand and cost for Board services are more likely to be accurate in 2019/20 than in future years. The level of funding for 2020/21 onwards is not yet known. The strategy projects that ongoing funding will remain constant, with scenario planning giving consideration to possible reductions, due to the likely impact of the ongoing UK austerity measures. Annex 2 also provides a summary of the financial projections for the next 10 years.

7.5 As part of the budget process for 2018/19 the Board agreed an optimum target for an unallocated Prudential Reserve of £0.100m. At present this strategy assumes that the Prudential Reserve is calculated in the same manner for the period from 2019/20 onwards.

Employee Pay Awards

7.6 Future employee pay awards have not been agreed (with 2018/19 also not agreed). However, for the purpose of the Finance Strategy the recent Government announcement of pay award expectations has been assumed for 2018/19 3.5%; 2019/20 and 2020/21 this is expected to be 3% for all staff (based upon current expected 3-year agreement being finalized as a result of the 2018/19 pay negotiations). For 2021/22 3% has been assumed within the likely scenario. These pay awards will result in significant additional costs to the Board which are higher than previously expected levels of pay award going forward.

Future Challenges

7.7 The future will continue to present new challenges and demand additional duties which will exert cost pressures, including:-

- The proposed change from 5 yearly NDR Revaluations to 3 yearly cycles which are out of step with others in the UK will significantly compress workloads and increase resource requirements;
- The NDR appeal system is currently subject to review and is likely to introduce a two-stage proposal and appeal process;
- Increased information provision, transparency and consultative requirements as detailed in the Barclay Review of NDR;
- A review of the valuation of plant & machinery is to be carried out by the Scottish Government and could result in significant changes to current approaches and valuation methods;
- Introduction of a new civil penalties procedure for non-provision of information to the Assessor;
- Introduction of the Business Growth Accelerator for new and improved properties comes with new obligations on the Assessor;
- The removal of the exemption from the valuation roll for certain properties within public parks;
- Additional checks required on the operation of self-catering units;
- Extension of the franchise to include some prisoners, all overseas electors and, potentially, all residents of Scotland;

- Electoral Canvass Reform. The intention of these reforms is to remove mandatory processes from the annual electoral canvass from autumn 2020 and drive down the associated print, stationery, mail and temporary staffing costs associated with the current process. The proposed process is, however, more complex than the current one and might well not provide any opportunity to reduce staffing levels. The need to prepare for and deliver this change requires that we retain an appropriate level of skills and experience; and
- The current potential for unplanned electoral events such as a second EU referendum, or a 'snap' UK parliamentary election.

Consequences of continued financial squeezes

7.8 With many activities being statutory requirements with mandatory timetables for completion, and with approximately 80% of the Board's expenditure being on staff costs, any savings of significance will require more reductions in staffing levels. With several rounds of Voluntary Retirement and Severance having been completed, any future reduction would be likely to be dependent on applying further redundancies. Effects of applying efficiencies and staffing reductions on service provision could include:-

- The one area of service provision which is not tightly determined by timetables is the entry of new properties onto the Council Tax List. If this area of function was treated as a lower priority than at present the result would be time delays before council taxpayers could be issued with bills, with inherent build-up of back-dated liabilities, reductions in the in-year collection of Council Tax monies by constituent Councils and reductions in performance in relation to one of the Assessor's key performance indicators;
- Failure to meet demand in terms of public enquiries and electoral registration/absent voter applications, especially around the peak periods in the run-up to any electoral events. This could result in the loss of electors' votes or failure to provide registers to the Returning Officers at future electoral events;
- Delays in dealing with NDR and council tax appeals, potentially leaving stakeholders over paying for longer. This could also result in failure to meet the statutory dates for disposal of appeals and/or an increase in referrals to the Lands Tribunal, at additional cost;
- The loss of experience and or skills could lead to increased Rateable Value loss and reductions of Council Tax bands on appeal, resulting in loss of income to the constituent Councils; or
- Failure to meet statutory duties in respect of completion of the annual electoral canvass could lead to legal action being taken against the ERO or intervention action being taken by the Electoral Commission and/or government.

8. Reserves

- 8.1 A key aspect of the consideration of the Board's revenue and capital budgets is the position of the relevant Reserves.
- 8.2 The Board's Prudential Reserves Policy states that the core "Prudential" Reserve be maintained at a level of 2% of net expenditure or £0.100m, which ever is higher.
- 8.3 Reserves can be held for two main purposes:
- A working balance to help cushion the impact of uneven cash flows - this forms part of general reserves;
 - A means of building up funds, often referred to as earmarked reserves, to meet unknown or predicted liabilities.
- 8.4 For each reserve held, there should be a clear protocol on:
- The reason for/purpose of the reserve;
 - How and when the reserve can be used;
 - Procedures for the reserve's management and control; and
 - A process and timescale for review of the reserve.
- 8.5 The Board's reserves as at 1 April 2018 and projected for 1 April 2019 are summarised below:

	1/4/18 £m	1/4/19 £m
<u>Revenue Reserve</u>		
Prudential Reserve	0.100	0.100
Earmarked Reserve	0.157	0.162
Unearmarked Reserve	0.294	0.215
Total Revenue Reserve	0.551	0.477
<u>Capital Reserve</u>		
Earmarked Reserve (including slippage 2018/19)	0.030	0.025
Total Capital Reserve	0.030	0.025
Total Reserves Held	0.581	0.502

9. Monitoring and Reporting Arrangements

- 9.1 The Financial Strategy will be monitored by the Management Team and the Treasurer on a regular basis - there will also be capacity to review the Strategy as and when required, particularly when a new issue arises or the impact of major policy or initiative becomes clearer.
- 9.2 The Financial Strategy will be revised when there are changes to estimates, projections or policy which have a major financial impact.
- 9.3 The financial management principles and expectations have been communicated and are understood by all budget holders.
- 9.4 The Financial Strategy has been drawn up with the full involvement of the Assessor & ERO and, will be communicated to the Management Team and throughout the organisation.

- 9.5 During the years covered in the strategy, it is planned that the Board will receive budgetary control reports at each meeting analysing variances +/-5%. The Management Team receive this information monthly from period 3 onwards.

10. Risk Management

- 10.1 The Board's strategic and operational risks registers (including risks relating to the Financial Strategy and delivery of the Financial Strategy) continue to be assessed, reviewed, and managed in line with the strategic priorities.

11. Approach to Generating Future Budgets

- 11.1 Currently revenue budgets are generated through the traditional process known as "Cost of Current Level of Service" with "incremental budgeting". So, in general, budgets follow the current cost of delivery of Board statutory duties allowing for known cost increases/reductions to be built-in and for unavoidable burdens/ reductions to also be recognised as part of the cost of providing a service reflecting current Board duties. In general this process should, in theory, generate a budget which reflects Board priorities on the basis that services are set up to deliver those priorities. In essence, the base position is taken from the previous year's budget and this is adjusted for known movements.
- 11.2 Annex 2 summarises possible budget gaps over the next 10 years based upon current levels of service and a particular set of assumptions. This should assist the Board in considering longer term financial planning .
- 11.3 In light of the budget gaps being projected, the statutory nature of the work undertaken by the Board, and the cost and work pressures which have been detailed within this Strategy, in order to identify actions which can be taken, a short term working group may be required. The working group may be officers or a mix of Members and officers, to report back to the Board at a later date detailing options for future service efficiencies.

Issues (Short / Medium / Long- term)

These issues, which will need to be addressed in some way, were identified by senior management during consultation on the Financial Strategy and the impact can be one-off or recurring. Some shorter term issues (3-5 years) will continue into the medium term (5-10 years) and longer term (+10 years). This list is not exhaustive.

Risk Area	Issues Identified	Action Taken	Responsible Officer
Strategic Issues	Impact of Scottish Government Funding levels on constituent contributions and Barclay implementation	Longer term financial strategy to help identify possible risks on budget gaps to take necessary action at an early stage	Assessor Treasurer
Organisational Issues	Impact of BREXIT	Monitor ongoing BREXIT discussions and potential impact on the Board's finances, the wider implications for Scottish Economy, etc. Consider implications of BREXIT on European funding	Assessor Treasurer
Non-Domestic Rating	Scottish Government has indicated that the NDR Revaluation cycle will move to 3-yearly from 2022	Monitor Legislation as it develops. Consider resource implications, including staffing levels	Assessor Treasurer
Electoral Registration Service	Changes to electoral processes arising from the UK Government's 'Modernising Electoral Registration' programme.	Monitor Legislation as it develops. Consider resource implications, including staffing levels	ERO Treasurer
Electoral Registration Service	Changes to electoral processes and/or franchise arising from the Scottish Government's "Consultation Paper on Electoral Reform" (Dec 2017) and its recently devolved powers in relation to electoral registration	Monitor Legislation as it develops. Consider resource implications, including staffing levels	ERO Treasurer

Longer Term Financial Projections

Based upon a set of assumptions (noted below), the 3 year indicative budget has been projected forward to identify possible gaps between income and expenditure, if no other changes in the Board's services take place:

	NET EXPENDITURE £000	STANDSTILL COUNCIL CONTRIBUTION £000	RESERVES £000	INDICATIVE BUDGET GAP £000
DRAFT BUDGET 2019/20	2,773	(2,611)	(162)	0
INDICATIVE BUDGET 2020/21	2,904	(2,611)	0	292
INDICATIVE BUDGET 2021/22	3,052	(2,611)	0	441
INDICATIVE BUDGET 2022/23	3,185	(2,611)	0	574
INDICATIVE BUDGET 2023/24	3,268	(2,611)	0	657
INDICATIVE BUDGET 2024/25	3,382	(2,611)	0	771
INDICATIVE BUDGET 2025/26	3,467	(2,611)	0	856
INDICATIVE BUDGET 2026/27	3,554	(2,611)	0	943
INDICATIVE BUDGET 2027/28	3,643	(2,611)	0	1,032
INDICATIVE BUDGET 2028/29	3,735	(2,611)	0	1,124

Assumptions:

- Payaward 2022/23 onwards 2.75% increase
- Protected lines – inflation 2022/23 onwards 3% increase
- Council contributions 2022/23 onwards standstill
- No further budget changes/ burdens / efficiencies have been included for 2022/23 onwards at this stage
- Additional projected costs for the implementation of Barclay have also been included

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD
ESTIMATES 2019/20 AND INDICATIVE ESTIMATES 2020/21 TO 2021/22

APPENDIX 2

2017/18		2018/19			2019/20	2020/21	2021/22
OUTTURN	DESCRIPTION	ESTIMATE	PERIOD 10 ACTUAL	REVISED PROBABLE OUTTURN	DRAFT TOTAL ESTIMATE	INDICATIVE TOTAL ESTIMATE	INDICATIVE TOTAL ESTIMATE
£		£	£		£	£	£
1,544,223	APT&C - SALARIES	1,595,429	1,276,800	1,573,896	1,679,203	1,783,100	1,881,228
3,994	APT&C - OVERTIME	3,000	0	0	1,000	3,000	3,000
57,888	APT&C - TEMP	60,000	0	56,155	56,000	30,000	30,000
268,066	APT&C - SUPERANN	350,735	257,710	343,184	362,708	385,150	406,345
154,086	APT&C - N.I.	156,352	120,270	154,089	170,050	177,684	187,300
3,411	TRAINING COSTS	2,800	5,730	5,730	7,800	6,100	6,300
47,105	TRAVEL & SUBSISTENCE	45,000	33,002	45,000	45,000	45,000	45,000
218	OTHER EMPLOYEE COSTS	2,000	2,984	2,000	2,000	2,000	2,000
6,720	PENSION INCREASES	8,500	13,981	10,550	11,500	11,500	11,500
19,043	ILL-HEALTH RET'MENT PREMIUMS	21,000	23,171	23,171	28,546	30,313	31,981
2,104,755	EMPLOYEE COSTS	2,244,816	1,733,648	2,213,775	2,363,808	2,473,846	2,604,654
42,756	RATES	48,500	41,836	41,836	43,048	44,339	45,669
200	FURNITURE & FITTINGS	1,000	0	100	1,000	1,000	1,000
8,594	ELECTRICITY	10,500	4,396	9,500	10,500	11,550	12,705
9,099	GAS	9,000	4,623	9,000	9,450	9,923	10,419
17,835	CONTRACT CLEANING	18,204	18,225	22,900	23,587	24,295	25,023
5,000	OFFICE ACCOMMODATION	5,000	(5,980)	(3,980)	2,000	2,000	2,000
12,112	REPAIRS & MAINTENANCE	15,000	2,028	15,000	15,000	15,000	15,000
4,541	OTHER PROPERTY COSTS	5,000	1,182	5,000	5,000	5,000	5,000
100,137	PROPERTY COSTS	112,204	66,310	99,356	109,585	113,106	116,816
92	CLOTHING UNIFORMS ETC	300	49	100	300	300	300
580	COMPUTER EQUIPMENT	0	0	0	0	0	0
152	OFFICE EQUIPMENT	250	414	414	250	250	250
4,925	COMPUTER LICENCES	8,400	6,033	8,400	13,000	16,330	26,820
5,907	MACHINE RENTAL / LEASE	9,300	7,845	8,000	7,200	7,416	7,638
2,629	OTHER S & S	2,500	694	2,300	2,500	2,500	2,500
0	ICT CONSULTANCY	0	0	0	2,000	0	0
14,285	SUPPLIES & SERVICES	20,750	15,036	19,214	25,250	26,796	37,508
7,110	AUDIT FEES & OUTLAYS	7,200	2,440	7,200	7,320	7,540	7,766
7,110	PAYMENTS TO OTHER BODIES	7,200	2,440	7,200	7,320	7,540	7,766
14,285	PRINTING	18,000	6,456	12,000	14,000	14,000	14,000
18,069	STATIONERY	23,000	17,366	22,000	20,000	19,000	19,000
113,928	POSTAGES	130,000	99,348	120,000	120,000	100,000	100,000
15,172	TELEPHONES	20,500	12,737	19,000	20,500	21,000	23,000
8,284	TELEPHONES/INTERNET REG.	8,700	8,909	8,909	9,500	9,500	9,500
5,052	BOOKS & PUBLICATIONS	5,000	4,666	5,000	6,000	6,000	6,000
2,800	LAND VAL. APPEAL COURT	6,000	2,075	2,075	6,000	5,000	5,000
26,647	ELECTORAL SYSTEM SUPPORT	27,458	21,140	21,140	28,229	29,076	29,948
4,961	ELECTORAL PARTICIPATION	6,000	6,379	6,379	6,000	6,000	6,000
128,054	CENTRAL ADMIN COSTS	125,493		125,493	122,983	122,983	122,983
12,618	INSURANCE	13,300	16,651	13,000	12,800	13,184	13,580
6,524	OTHER ADMIN COSTS	12,000	9,730	12,000	19,500	19,500	19,500
356,394	ADMIN COSTS	395,451	205,458	366,996	385,512	365,243	368,511

2017/18		2018/19			2019/20	2020/21	2021/22
OUTTURN	DESCRIPTION	ESTIMATE	PERIOD 10 ACTUAL	REVISED PROBABLE OUTTURN	DRAFT TOTAL ESTIMATE	INDICATIVE TOTAL ESTIMATE	INDICATIVE TOTAL ESTIMATE
£		£	£		£	£	£
5,653	COURSES & CONFERENCES	6,000	2,605	6,000	6,000	6,000	6,000
775	MISCELLANEOUS	810	1,200	1,200	810	810	810
44,287	VALUATION APPEALS PANEL	45,000	19,723	45,000	45,000	40,000	40,000
20	TEMPORARY INTEREST	(100)	0	0	(100)	(100)	(100)
50,735	OTHER EXPENDITURE	51,710	23,528	52,200	51,710	46,710	46,710
2,633,416	GROSS EXPENDITURE	2,832,130	2,046,419	2,758,741	2,943,184	3,033,241	3,181,965
1,800	RENTAL INCOME	1,800	900	1,800	1,800	1,800	1,800
8,560	SALES FEES & CHARGES	2,500	5,832	5,832	3,000	3,000	3,000
70,321	GOVERNMENT GRANT	60,000	47,818	66,022	40,000	0	0
80,681	GROSS INCOME	64,300	54,551	73,654	44,800	4,800	4,800
2,552,735	NET EXPENDITURE	2,767,830	1,991,868	2,685,087	2,898,384	3,028,441	3,177,165
(2,664,460)	CONSTITUENT CONTRIBUTION - STANDSTILL	(2,611,171)		(2,611,171)	(2,611,171)	(2,611,171)	(2,611,171)
	CONSTITUENT CONTRIBUTION - BARCLAY	0		0	(125,000)	(125,000)	(125,000)
	TRANSFER TO/(FROM) RESERVES	(156,659)		(73,916)	(162,213)	0	0
	BUDGET GAP/ (SURPLUS)	0		0	0	292,270	440,994
RESERVES BROUGHT FORWARD		(551,058)		(551,058)	(477,142)		
TRANSFER TO/ FROM RESERVES IN YEAR		156,659		73,916	162,213		
RESERVES CARRIED FORWARD		(394,399)		(477,142)	(314,929)		
PRUDENTIAL TARGET		(100,000)		(100,000)	(100,000)		
EXCESS RESERVES FROM PRUDENTIAL TARGET		(294,399)		(377,142)	(214,929)		

Overview of General position:

	£	%
(a) Revenue Budget		
Draft Net Expenditure 2019/20	2,898,384	
2018/19 Approved Expenditure	2,767,830	
Increase in Net Expenditure	130,553	4.72%

Variances over £5,000

	£	£	%
<u>Pressures</u>			
Costs associated with Barclay	98,059		3.54%
Pay award assumption (3%)	63,075		2.28%
Ill-health retirement premiums	6,413		0.23%
Contract Cleaning	5,383		0.19%
		172,930	
<u>Decreases</u>			
Staffing movement - excluding pay award	(41,256)		(1.49%)
Postages	(10,000)		(0.36%)
		(51,256)	
<u>Movement in income</u>			
Reduction in expected Government Grant	20,000		0.72%
		20,000	

Scottish Government GAE allocation to Consituent Authorities
Allocation of the Requisition

Appendix 4

	2017/18 GAE Allocation		2018/19 GAE Allocation		Contribution
	£000's	%	£000's	%	£
COUNCIL TAX VALUATION					
EAST DUNBARTONSHIRE COUNCIL	180	33.15	180	33.15	
WEST DUNBARTONSHIRE COUNCIL	176	32.41	175	32.23	
ARGYLL & BUTE COUNCIL	187	34.44	186	34.25	
	543	100	541	100	
ELECTORAL REGISTRATION					
EAST DUNBARTONSHIRE COUNCIL	121	33.06	121	33.24	
WEST DUNBARTONSHIRE COUNCIL	119	32.51	118	32.42	
ARGYLL & BUTE COUNCIL	126	34.44	125	34.35	
	366	100	364	100	
LANDS VALUATION					
EAST DUNBARTONSHIRE COUNCIL	188	17.42	179	16.67	
WEST DUNBARTONSHIRE COUNCIL	229	21.22	220	20.48	
ARGYLL & BUTE COUNCIL	662	61.35	675	62.85	
	1,079	100	1,074	100	
<u>COMBINED TOTAL</u>					
EAST DUNBARTONSHIRE COUNCIL	489	24.60	480	24.25	633,331
WEST DUNBARTONSHIRE COUNCIL	524	26.36	513	25.92	676,872
ARGYLL & BUTE COUNCIL	975	49.04	986	49.82	1,300,967
	1,988	100	1,979	100	2,611,171

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

EXPLANATORY NOTES BY DEPUTE ASSESSOR/ELECTORAL
REGISTRATION OFFICER

2019/20

Total £36,800

West Dunbartonshire Council IT section has undertaken a review of our systems in preparation for the end of support for Windows 7. This has highlighted that some upgrading and reconfiguration of our IT infrastructure is required to conform to best practice and to enable the change to Windows 10.

Data share server replacement originally planned for 20/21 will be brought forward at an estimated cost of **£5,000**. Removal of application and file share functions from existing domain controllers and purchase of servers to host these functions has an estimated cost **£15,000**.

EROs Server Replacement

By this point the server will be 5 years old, approximate estimate of cost **£13,000**. This will be looked at in conjunction with the DR server renewal.

PC Laptop Refresh

11 PC's/ Laptops to be replaced approximate estimated cost **£3,800**.

2020/21 – Forecast

Total £3,800

PC Laptop Refresh

11 PC's/ Laptops to be replaced approximate estimated cost **£3,800**

2021/22 Forecast

Total £27,800

DC Server Renewal

By this point the servers will be 5 years old, approximate estimated cost **£11,000**.

Unix Server Renewal

By this point the server will be 5 years old, approximate estimated cost **£13,000**.

PC Laptop Refresh

11 PC's/ Laptops to be replaced approximate estimated cost **£3,800**.