



*Dunbartonshire and Argyll & Bute
Valuation Joint Board*

Council Offices
16 Church Street
Dumbarton
G82 1QL

9 September 2021

Dear Sir/Madam

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

The Convener has directed that the powers contained in Section 43 of the Local Government in Scotland Act 2003 will be used and so Members will attend the meeting remotely.

You are requested to attend a meeting of the above Joint Board to be held by video conference **at 12.30 p.m. on Wednesday, 15 September 2021**. Joining details will be provided separately.

The business is as shown on the enclosed agenda.

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

Yours faithfully

PETER HESSETT

Clerk to the Valuation Joint Board

Distribution:-

Councillor Graham Archibald Hardie, Argyll & Bute Council
Councillor Donald MacMillan, Argyll & Bute Council
Councillor Iain Paterson, Argyll & Bute Council
Councillor Alastair Redman, Argyll & Bute Council
Councillor Richard Trail, Argyll & Bute Council **(Chair)**

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 **(Vice Chair)**
Councillor Sandra Thornton, East Dunbartonshire Council

Bailie Denis Agnew, West Dunbartonshire Council
Councillor Jim Brown, West Dunbartonshire Council
Councillor Karen Conaghan, West Dunbartonshire Council
Councillor Jonathan McColl, West Dunbartonshire Council
Councillor John Millar, West Dunbartonshire Council

All Substitute Councillors for information

Date of issue: 9 September 2021

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

WEDNESDAY, 15 SEPTEMBER 2021

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 – 12

Submit, for approval as a correct record, the Minutes of Meeting of the Valuation Joint Board held on 28 June 2021.

4 AUDIT SCOTLAND'S DRAFT ANNUAL AUDIT REPORT TO MEMBERS AND THE CONTROLLER OF AUDIT 13 – 41

Submit report by the Treasurer advising of Audit Scotland's Draft Annual Audit Report to Members and the Controller of Audit 2020/21.

5 ANNUAL ACCOUNTS FOR YEAR ENDING 31 MARCH 2021 43 – 104

Submit report by the Treasurer presenting the Annual Accounts for the year ending 31 March 2021.

6 REVENUE & CAPITAL BUDGETARY CONTROL REPORT TO 31 AUGUST 2021 (PERIOD 5) 105 – 110

Submit report by the Treasurer advising on the progress of the revenue budget and the capital programme for 2021/22

7/

7 NON-DOMESTIC RATING AND COUNCIL TAX VALUATION UPDATE 111 – 115

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

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

8 ELECTORAL REGISTRATION PROGRESS 117 – 119

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

9 POST OF DEPUTE ASSESSOR & ELECTORAL REGISTRATION OFFICER – RECRUITMENT TO FILL VACANCY 121 – 122

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

10 COMMUNICATION STRATEGY 123 – 139

Submit report by the Assessor and Electoral Registration Officer seeking approval of a revised Communications Strategy for application within the Joint Board.

11/

11 PERSONNEL POLICY – AGILE WORKING POLICY

141 – 165

Submit report by the Assessor and Electoral Registration Officer seeking approval of an Agile Working Policy for application within the Joint Board.

12 DATES OF FUTURE MEETINGS

The following dates and times for future meetings of the Valuation Joint Board are suggested:-

- Friday, 4 March 2022 at 11.00 a.m.
- Friday, 24 June 2022 at 11.00 a.m.

The Board is requested to agree the venues for these meetings.

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

At a Meeting of the Dunbartonshire and Argyll & Bute Valuation Joint Board held by video conference on Friday, 18 June 2021 at 11.06 a.m.

Present: Councillors Graham Archibald Hardie, Donald McMillan, and Richard Trail, Argyll & Bute Council; Councillor Vaughan Moody, East Dunbartonshire Council; and Bailie Denis Agnew and Councillors Jim Brown, Karen Conaghan and Jonathan McColl, West Dunbartonshire Council.

Attending: David Thomson, Assessor and Electoral Registration Officer (ERO); Robert Nicol, Depute Assessor and Electoral Registration Officer; George Hawthorn, Manager of Democratic and Registration Services; Joanne Thomson, Accountant; and Christine McCaffary, Senior Democratic Services Officer, West Dunbartonshire Council.

Also Attending: Christopher Gardner, Senior Audit Manager, Audit Scotland.

Apologies: Apologies for absence were intimated on behalf of Councillor Alastair Redman (Argyll & Bute Council) and Councillor Jim Gibbons (East Dunbartonshire Council).

Councillor Richard Trail in the Chair

CHAIR'S REMARKS

The Chair, Councillor Trail, welcomed everyone to the meeting and introduced Christopher Gardner, Senior Audit Manager, Audit Scotland, this being his first attendance at a meeting of the Joint Board.

DECLARATIONS OF INTEREST

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

MINUTES OF PREVIOUS MEETING

The Minutes of Meeting of the Valuation Joint Board held on 5 March 2021 were submitted for approval.

Councillor Trail advised that the following correction was required to the minute recorded for the item Non-Domestic Rating and Council Tax Valuation Update:-

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

- (1) to note that progress was being made in relation to disposal of Non-Domestic Rating appeals despite the challenges arising from the Covid-19 outbreak;
- (2) to note progress in relation to general maintenance of the Valuation Roll;
- (3) to note the progress and planning which was ongoing to implement the Non-Domestic Rating (Scotland) Act and the recommendations of the 'Barclay' Review;
- (4) to the postponement of the next Revaluation from 2022 until April 2023;
- (5) to note progress in relation to general maintenance of the Council Tax List;
- (6) to note progress in relation to the disposal of Council Tax proposals and appeals; and
- (7) to note the effect of the Covid-19 outbreak on survey and inspection activities and the alternative approaches being adopted to ensure continued service provision.

The Joint Board agreed to the correction and the minutes were thereafter approved as a correct record.

NON-DOMESTIC RATING AND COUNCIL TAX VALUATION UPDATE

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

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

- (f) on the effects of the COVID-19 outbreak and the related government restrictions on NDR and Council Tax functions.

After discussion and having heard the Assessor and ERO in further explanation of the report and in answer to a Member's question, 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 progress and planning which is ongoing to effect the Non-Domestic Rating (Scotland) Act and the recommendations of the 'Barclay' Review,
- (4) to note the progress in relation general maintenance of the Council Tax List;
- (5) to note the progress in relation to the disposal of Council Tax proposals and appeals, and
- (f) to note that the easing of COVID-related restrictions had allowed survey and Valuation Appeal Committee hearings to recommence.

ELECTORAL REGISTRATION UPDATE

A report was submitted by the Assessor and ERO providing an update on the current position in relation to Electoral Registration and the actions taken to ensure the delivery of the Scottish Parliament Election (SPE) on 6 May 2021.

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

- (1) to note the content of the report;
- (2) to note that the planning and implementation of contingency arrangements in preparation for the Scottish Parliament Election had been successful and that the election proceeded in line with plans and expectations; and
- (3) to note the use of government funding to cover exceptional expenditure incurred in preparing for the Scottish Parliament Election and the ring-fenced funding carried forward into 2021/22.

BEST VALUE – PERFORMANCE REPORTING AND PLANNING

A report was submitted by the Assessor and ERO:-

- (a) providing an update on progress in relation to Best Value and, in particular, advising on external performance reports for the year 2020/21; and

- (b) seeking approval of the Public Performance Report for 2020/21 and the Key Performance Indicators (KPI) targets for 2021/22.

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

- (1) to note the performance in relation to the Valuation Roll and Council Tax List KPIs for 2020/21;
- (2) to approve the Public Performance Report for 2020/21; and
- (3) to approve the KPI targets for 2021/22.

BEST VALUE – SERVICE PLANNING

A report was submitted by the Assessor and ERO seeking approval of the 2021-24 Service Plan.

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

BEST VALUE – CUSTOMER SERVICE UPDATE

A report was submitted by the Assessor and ERO advising of the results from the Customer Consultation process during 2020/21 and of the outcomes from the Complaints Procedure during 2020/21.

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

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

BEST VALUE – RISK MANAGEMENT UPDATE

A report was submitted by the Assessor and ERO seeking approval of a revised Risk Management Strategy and associated Risk Management Procedures and the Joint Board's Risk Register for 2021/22.

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

- (1) to approve the revised Risk Management Strategy and associated Risk Management Procedures;

- (2) to approve the Board Risk Register, including the actions shown therein, for 2021/22; and
- (3) to note the progress in relation to managing the Risks included in the Board Risk Register.

PUBLIC SECTOR EQUALITY DUTY

A report was submitted by the Depute Assessor and ERO seeking approval of The Public Sector Equality Duty Report and the Equality Outcomes contained within the report.

After discussion and having heard the Assessor and Depute Assessor in answer to Members' questions, the Joint Board agreed:-

- (1) to approve the revised Public Sector Equality Duty Report attached as an appendix to the report; and
- (2) to approve the Equality Outcomes contained therein.

AMENDMENTS TO STANDING ORDERS – JUNE 2021

A report was submitted by the Clerk to Valuation Joint Board seeking approval of proposed changes to the Valuation Joint Board's Standing Orders to enable remote attendance by Members at future meetings of the Board.

Having heard the Manager of Democratic and Registration Services in further explanation of the report, the Joint Board agreed to approve the revised Standing Orders, as appended to the report.

DATA PROTECTION – DATA SHARING AGREEMENT WITH WDC FOR SUPPORT SERVICES

A report was submitted by the Assessor and ERO seeking approval of a Data Sharing Agreement (DSA) between the Valuation Joint Board and West Dunbartonshire Council for the purposes of providing Support Services.

Having heard the Assessor and ERO in further explanation, the Joint Board agreed to approve the Data Sharing Agreement as appended to the report.

DRAFT ANNUAL ACCOUNTS FOR YEAR ENDING 31 MARCH 2021

A report was submitted by the Treasurer presenting the Draft Annual Accounts for the year ending 31 March 2021.

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

- (1) to note the contents of the report and the financial position of the Board as at 31 March 2021;
- (2) to note the Draft Management Commentary and Financial Statements for the year to 31 March 2021; and
- (3) to note that the audited accounts would be reported to a future meeting for approval.

ASSURANCE STATEMENT FOR THE YEAR ENDED 31 MARCH 2021 FROM THE SHARED SERVICE MANAGER – AUDIT AND FRAUD

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

The Joint Board agreed to note the contents of the annual Assurance Statement for the year ended 31 March 2021 provided at Appendix A of the report.

The meeting closed at 12.06 p.m.

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD**Report by Treasurer****Valuation Joint Board: 15 September 2021**

Subject: Audit Scotland's Draft Annual Audit Report to Members and the Controller of Audit.**1. Purpose of Report**

1.1 The purpose of this report is to advise Members of Audit Scotland's Draft Annual Audit Report to Members and the Controller of Audit 2020/21.

2. Background

2.1 Audit Scotland has finalised their audit of the Joint Board's 2020/21 Annual Accounts.

2.2 The final version of the Annual Accounts has been submitted to Members elsewhere in the agenda and takes account of all the agreed audit amendments to date. It is not anticipated that there will be any further changes, prior to receiving the signed audit certificate.

2.3 Audit Scotland is required to report to Members at the conclusion of their audit and their Annual Audit Report to Members and the Controller of Audit is appended.

3. Main Issues

3.1 Audit Scotland has confirmed that there are no significant finding arising during the audit of the Annual Accounts.

3.2 Attached therefore are three documents:

- Covering letter from the auditors;
- Letter of representation from the Treasurer to the Auditors and
- Draft annual audit report.

3.3 This Annual Audit Report to Members and the Controller of Audit includes:

- Key messages (page 3);
- Information on the audit of the financial statements (pages 6 to 8); and
- Financial management and sustainability and governance (pages 9 to 12).

3.4 There is one unadjusted error noted within the audit report regarding the Holiday Pay Accrual (page 7, para.18) with a total estimated value of £0.015m, which is below the auditor's materiality level. This will be corrected within the 2021/22 Annual Accounts.

3.5 There are two recommendations identified in the report for further action which are highlighted in Appendix 1 - Action Plan on page13 of the auditor's report.

4. Conclusion and Recommendation

4.1 Members are requested to consider the issues raised in this report and the attached report from the Board's external auditors.



Stephen West

Treasurer

Date: 15 September 2021

Person to Contact: Joanne Thomson, Accountant
West Dunbartonshire Council
Telephone (01389) 737875
E-mail: Joanne.Thomson@west-dunbarton.gov.uk

Appendix: ISA260 Covering Letter.

Letter of representation from the Treasurer to the Auditors.

Audit Scotland's Draft Annual Audit Report to Members and the Controller of Audit (September 2021).

Dunbartonshire and Argyll & Bute Valuation Joint Board meeting – 15 September 2021

Dunbartonshire and Argyll & Bute Valuation Joint Board Audit of 2020/21 annual accounts

Independent auditor's report

1. Our audit work on the 2020/21 annual accounts is now substantially complete. Subject to receipt of a revised set of annual accounts for final review, we anticipate being able to issue unqualified audit opinions in the independent auditor's report on 15 September 2021 (the proposed report is attached at [Appendix A](#)).

Annual audit report

2. Under International Standards on Auditing in the UK we report specific matters arising from the audit of the financial statements to those charged with governance of a body in sufficient time to enable appropriate action. We present for the Joint Board's consideration our draft annual report on the 2020/21 audit. The section headed "Significant findings from the audit in accordance with ISA 260" sets out the issues identified in respect of the annual accounts.

3. The report also sets out conclusions from our consideration of the financial management, financial sustainability and governance arrangements of the organisation.

4. This report will be issued in final form after the annual accounts have been certified.

Unadjusted misstatements

5. We also report to those charged with governance all unadjusted misstatements identified during our audit, other than those of a trivial nature, and request that these misstatements be corrected.

6. IAS 19 (Employee benefits) requires bodies to recognise the liability for any untaken holiday at the year end that can be carried forward. The initial draft accounts included an accrual of approximately £51,000 within trade payables relating to untaken staff holidays (accumulated absences accrual). This accrual included salary costs, but did not include associated employer's national insurance and pension contributions. In addition, the statutory adjustment in previous years included flexi leave and time off in lieu. However, this has been withdrawn in 2020/21 by the statutory guidance. Any element of the balance on the Employee Statutory Mitigation Account at 31 March 2021 that relates to flexi leave should be transferred and charged to the General Fund. Management has chosen not to correct this error and to amend in 2021/22. Management has estimated if this was included, the accrual would increase by £0.015m. This is below our materiality threshold and does not affect our overall opinion on the accounts.

Fraud, subsequent events and compliance with laws and regulations

7. In presenting this report to the Joint Board we seek confirmation from those charged with governance of any instances of any actual, suspected or alleged fraud; any subsequent events that have occurred since the date of the financial statements; or material non-compliance with laws and regulations affecting the entity that should be brought to our attention.

Representations from Accountable Officer

8. As part of the completion of our audit, we are seeking written representations from the Accountable Officer on aspects of the annual accounts including the judgements and estimates made.

9. A draft letter of representation is attached at [Appendix B](#). This should be signed and returned to us by the Accountable Officer with the signed annual accounts prior to the independent auditor's report being certified.

Outstanding matters

10. We require further documentation relating to a number of minor issues relating to our transaction testing.

APPENDIX A: Proposed Independent Auditor's Report

Independent auditor's report to the members of Dunbartonshire and Argyll & Bute Valuation Joint Board and the Accounts Commission

Reporting on the audit of the financial statements

Opinion on financial statements

I certify that I have audited the financial statements in the annual accounts of Dunbartonshire and Argyll & Bute Valuation Joint Board for the year ended 31 March 2021 under Part VII of the Local Government (Scotland) Act 1973. The financial statements comprise the Comprehensive Income and Expenditure Statement, Movement in Reserves Statement, Balance Sheet, Cashflow Statement and Notes to the Annual Accounts, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and International Financial Reporting Standards (IFRSs) as adopted by the European Union, and as interpreted and adapted by the Code of Practice on Local Authority Accounting in the United Kingdom 2020/21 (the 2020/21 Code).

In my opinion the accompanying financial statements:

- give a true and fair view in accordance with applicable law and the 2020/21 Code of the state of affairs of the body as at 31 March 2021 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 2020/21 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.

Basis for opinion

I conducted my audit in accordance with applicable law and International Standards on Auditing (UK) (ISAs (UK)), as required by the Code of Audit Practice approved by the Accounts Commission for Scotland. My responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of my report. I was appointed under arrangements approved by the Accounts Commission on 10/06/2021. The period of total uninterrupted appointment is one year. I am independent of Dunbartonshire and Argyll & Bute Valuation Joint Board in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standard, and I have fulfilled my other ethical responsibilities in accordance with these requirements. Non-audit services prohibited by the Ethical Standard were not provided. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Conclusions relating to going concern basis of accounting

I have concluded that the use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on Dunbartonshire and Argyll & Bute Valuation Joint Board's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from when the financial statements are authorised for issue.

Risks of material misstatement

I report in a separate Annual Audit Report, available from the [Audit Scotland website](#), the most significant assessed risks of material misstatement that I identified and my judgements thereon.

Responsibilities of the Treasurer and Joint Board for the financial statements

As explained more fully in the Statement of the Responsibilities, the Treasurer is responsible for the preparation of financial statements that give a true and fair view in accordance with the financial reporting framework, and for such internal control as the Treasurer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Treasurer is responsible for assessing the Dunbartonshire and Argyll & Bute Valuation Joint Board's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless deemed inappropriate.

The Valuation Joint Board is responsible for overseeing the financial reporting process.

Auditor's responsibilities for the audit of the financial statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. I design procedures in line with my responsibilities outlined above to detect material misstatements in respect of irregularities, including fraud. Procedures include:

- obtaining an understanding of the applicable legal and regulatory framework and how the body is complying with that framework;
- identifying which laws and regulations are significant in the context of the body;

- assessing the susceptibility of the financial statements to material misstatement, including how fraud might occur; and
- considering whether the audit team collectively has the appropriate competence and capabilities to identify or recognise non-compliance with laws and regulations.

The extent to which my procedures are capable of detecting irregularities, including fraud, is affected by the inherent difficulty in detecting irregularities, the effectiveness of the body's controls, and the nature, timing and extent of the audit procedures performed.

Irregularities that result from fraud are inherently more difficult to detect than irregularities that result from error as fraud may involve collusion, intentional omissions, misrepresentations, or the override of internal control. The capability of the audit to detect fraud and other irregularities depends on factors such as the skilfulness of the perpetrator, the frequency and extent of manipulation, the degree of collusion involved, the relative size of individual amounts manipulated, and the seniority of those individuals involved.

A further description of the auditor's responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website www.frc.org.uk/auditorsresponsibilities. This description forms part of my auditor's report.

Reporting on other requirements

Opinion prescribed by the Accounts Commission on the audited part of the Remuneration Report

I have audited the part of the Remuneration Report described as audited. In my opinion, the audited part of the Remuneration Report has been properly prepared in accordance with The Local Authority Accounts (Scotland) Regulations 2014.

Statutory other information

The Treasurer is responsible for the statutory other information in the annual accounts. The statutory other information comprises the Management Commentary, Annual Governance Statement, Statement of Responsibilities and the unaudited part of the Remuneration Report.

My responsibility is to read all the statutory other information and, in doing so, consider whether the statutory other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this statutory other information, I am required to report that fact. I have nothing to report in this regard.

My opinion on the financial statements does not cover the statutory other information and I do not express any form of assurance conclusion thereon except on the Management Commentary and Annual Governance Statement to the extent explicitly stated in the following opinions prescribed by the Accounts Commission.

Opinions prescribed by the Accounts Commission on Management Commentary and Annual Governance Statement

In my opinion, based on the work undertaken in the course of the audit:

- the information given in the Management Commentary for the financial year for which the financial statements are prepared is consistent with the financial statements and that report has been prepared in accordance with statutory guidance issued under the Local Government in Scotland Act 2003; and
- the information given in the Annual Governance Statement for the financial year for which the financial statements are prepared is consistent with the financial statements and that report has been prepared in accordance with the Delivering Good Governance in Local Government: Framework (2016).

Matters on which I am required to report by exception

I am required by the Accounts Commission to report to you if, in my opinion:

- adequate accounting records have not been kept; or
- the financial statements and the audited part of the Remuneration and Staff Report are not in agreement with the accounting records; or
- I have not received all the information and explanations I require for my audit.

I have nothing to report in respect of these matters.

Conclusions on wider scope responsibilities

In addition to my responsibilities for the annual accounts, my conclusions on the wider scope responsibilities specified in the Code of Audit Practice are set out in my Annual Audit Report.

Use of my report

This report is made solely to the parties to whom it is addressed in accordance with Part VII of the Local Government (Scotland) Act 1973 and for no other purpose. In accordance with paragraph 120 of the Code of Audit Practice, I do not undertake to have responsibilities to members or officers, in their individual capacities, or to third parties.

Christopher Gardner

Audit Scotland
8 Nelson Mandela Place
Glasgow, G2 1BT

15th September 2021

APPENDIX B Letter of Representation (ISA 580)

Christopher Gardner
Audit Scotland
8 Nelson Mandela Place
Glasgow
G2 1BT

Dear Christopher Gardner

**Dunbartonshire and Argyll & Bute Valuation Joint Board
Annual accounts 2020/21**

1. This representation letter is provided in connection with your audit of the annual accounts of Dunbartonshire and Argyll & Bute Valuation Joint Board for the year ended 31 March 2021 for the purpose of expressing an opinion as to whether the financial statements give a true and fair view in accordance with the financial reporting framework, and for expressing other opinions on the remuneration and staff report, performance report and governance statement.

2. I confirm to the best of my knowledge and belief, and having made such enquiries as I considered necessary, the following representations given to you in connection with your audit of Dunbartonshire and Argyll & Bute Valuation Joint Board's annual accounts for the year ended 31 March 2021.

General

3. I have fulfilled my responsibilities for the preparation of the 2020/21 annual accounts. All the accounting records, documentation and other matters which I am aware are relevant to the preparation of the annual accounts have been made available to you for the purposes of your audit. All transactions undertaken by Dunbartonshire and Argyll & Bute Valuation Joint Board have been recorded in the accounting records and are properly reflected in the financial statements.

4. I confirm that the effects of uncorrected misstatements are immaterial, individually and in aggregate, to the financial statements as a whole. I am not aware of any uncorrected misstatements other than those reported by you.

Financial Reporting Framework

6. The annual accounts have been prepared in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom 2020/21 (2020/21 accounting code), and in accordance with the requirements of the Local Government (Scotland) Act 1973, the Local Government in Scotland Act 2003 and The Local Authority Accounts (Scotland) Regulations 2014.

7. I have ensured that the financial statements give a true and fair view of the financial position of the Dunbartonshire and Argyll & Bute Valuation Joint Board at 31 March 2021 and the transactions for 2020/21.

Accounting Policies & Estimates

8. All significant accounting policies applied are as shown in the note included in the financial statements. The accounting policies are determined by the 2020/21 accounting code where applicable. Where the code does not specifically apply, I have used judgement in developing

and applying an accounting policy that results in information that is relevant and reliable. All accounting policies applied are appropriate to Dunbartonshire and Argyll & Bute Valuation Joint Board's circumstances and have been consistently applied.

9. The significant assumptions used in making accounting estimates are reasonable and properly reflected in the financial statements. Judgements used in making estimates have been based on the latest available, reliable information. Estimates have been revised where there are changes in the circumstances on which the original estimate was based or because of new information or experience.

Going Concern Basis of Accounting

10. I have assessed Dunbartonshire and Argyll & Bute Valuation Joint Board's ability to continue to use the going concern basis of accounting and have concluded that it is appropriate. I am not aware of any material uncertainties that may cast significant doubt on Dunbartonshire and Argyll & Bute Valuation Joint Board's ability to continue as a going concern.

Assets

11. Where a rolling programme of asset valuations has been used, I have satisfied myself that the carrying amount of assets at 31 March 2021 does not differ materially from that which would be determined if a revaluation had been carried out at that date.

12. I carried out an assessment at 31 March 2021 as to whether there is any indication that an asset may be impaired and have recognised any impairment losses identified.

13. I have provided you with all information of which I am aware regarding any valuation exercises carried out after 31 March 2021.

14. There are no plans or intentions that are likely to affect the carrying value or classification of the assets recognised within the financial statements.

15. Owned assets are free from any lien, encumbrance or charge except as disclosed in the financial statements.

Liabilities

16. All liabilities at 31 March 2021 of which I am aware have been recognised in the financial statements.

17. The accrual recognised in the financial statements for holiday untaken by 31 March 2021 has been estimated on a reasonable basis.

18. The pension assumption made by the actuary in the IAS 19 report for Dunbartonshire and Argyll & Bute Valuation Joint Board have been considered and I confirm that they are consistent with management's own view.

19. There are no plans or intentions that are likely to affect the carrying value or classification of the liabilities recognised in the financial statements.

20. There are no contingent liabilities requiring disclosure in the accounts under the Code of Practice on Local Authority Accounting in the United Kingdom 2020/21 and IAS 37.

Fraud

21. I have provided you with all information in relation to

- my assessment of the risk that the financial statements may be materially misstated as a result of fraud
- any allegations of fraud or suspected fraud affecting the financial statements
- fraud or suspected fraud that I am aware of involving management, employees who have a significant role in internal control, or others that could have a material effect on the financial statements.

Laws and Regulations

22. I have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements.

Related Party Transactions

23. All material transactions with related parties have been appropriately accounted for and disclosed in the financial statements in accordance with the 2020/21 accounting code. I have made available to you the identity of all the Dunbartonshire and Argyll & Bute Valuation Joint Board's related parties and all the related party relationships and transactions of which I am aware.

Remuneration Report

24. The Remuneration Report has been prepared in accordance with the requirements of the Local Authority Accounts (Scotland) Amendment Regulations 2014, and all required information of which I am aware has been provided to you.

Management commentary

25. I confirm that the Management Commentary has been prepared in accordance with the statutory guidance and the information is consistent with the financial statements.

Corporate Governance

26. I can confirm that the Dunbartonshire and Argyll & Bute Valuation Joint Board has undertaken a review of the system of internal control during 2020/21 to establish the extent to which it complies with proper practices set out in the Delivering Good Governance in Local Government: Framework 2016. I have disclosed to you all deficiencies in internal control identified from this review or of which I am otherwise aware.

27. I confirm that the Annual Governance Statement has been prepared in accordance with the Delivering Good Governance in Local Government: Framework 2016 and the information is consistent with the financial statements. There have been no changes in the corporate governance arrangements or issues identified since 31 March 2021 which require to be reflected.

Events Subsequent to the Date of the Balance Sheet

29. All events subsequent to 31 March 2021 for which the 2020/21 accounting code requires adjustment or disclosure have been adjusted or disclosed.

Yours sincerely,

Stephen West

Treasurer and Accountable Officer

Dunbartonshire and Argyll & Bute Valuation Joint Board

2020/21 Annual Audit Report – DRAFT



 AUDIT SCOTLAND

Prepared for the Dunbartonshire and Argyll & Bute Valuation Joint Board and the Controller of Audit
15 September 2021

Contents

Key messages	3
Introduction	4
Part 1. Audit of 2020/21 annual accounts	6
Part 2 Financial management and sustainability, and governance	9
Appendix 1. Action plan 2020/21	13
Appendix 2. Significant audit risks	14
Appendix 3. Summary of 2020/21 national performance reports	16

Key messages

Audit of the 2020/21 annual accounts

- 1** Dunbartonshire and Argyll & Bute Valuation Joint Board's financial statements give a true and fair view for the year ended 31 March 2021, and were properly prepared in accordance with the financial reporting framework.
- 2** The audited section of the remuneration report, management commentary and annual governance statement are all consistent with the financial statements and prepared in accordance with relevant regulations and guidance.
- 3** Despite the impact of Covid-19, the 2020/21 annual accounts were produced and audited in line with the original timetable.

Financial management and sustainability, and governance arrangements

- 4** An operating surplus of £118,000 was reported for the year ended 31 March 2021.
- 5** The longer-term financial plan continues to be revised and updated by the joint board. The plan indicates a widening gap between income and expenditure in the coming years.
- 6** The joint board recognises the challenges in meeting workforce requirements and has created an action plan to address these.
- 7** Appropriate disclosure has been made of the impact that Covid-19 has had on the joint board's governance arrangements in 2020/21.

Introduction

1. This report summarises the findings from our 2020/21 audit of the Dunbartonshire and Argyll & Bute Valuation Joint Board (DABVJB).
2. The scope of our audit was set out in our Annual Audit Plan presented to the 05/03/2021 meeting of the joint board. This report comprises the findings from:
 - an audit of the DABVJB's annual accounts
 - our consideration of financial sustainability
3. The global coronavirus pandemic has had a considerable impact on DABVJB during 2020/21. This has had significant implications for the implementation of changes to Non-Domestic Rates, performance in relation to council tax valuations and statutory duties for the Scottish Parliamentary Election. Risks related to the pandemic were included in our annual audit plan, and we have adapted our planned audit work to assess any new emerging risks.

Adding value through the audit

4. We add value to the Dunbartonshire and Argyll & Bute Valuation Joint Board through the audit by:
 - identifying and providing insight on significant risks, and making clear and relevant recommendations
 - sharing intelligence and good practice through our national reports (Appendix 3) and good practice guides
 - providing clear conclusions on the appropriateness, effectiveness and impact of corporate governance, performance management arrangements and financial sustainability
5. We aim to help DABVJB promote improved standards of governance, better management and decision making and more effective use of resources.

Responsibilities and reporting

6. Dunbartonshire and Argyll & Bute Valuation Joint Board has primary responsibility for ensuring the proper financial stewardship of public funds. This includes preparing annual accounts that are in accordance with proper accounting practices. DABVJB is also responsible for compliance with legislation and putting arrangements in place for governance, propriety and regularity that enable it to successfully deliver its objectives.
7. Our responsibilities as independent auditor appointed by the Accounts Commission are established by the Local Government in Scotland Act 1973, the

Code of Audit Practice (2016) and supplementary guidance and International Standards on Auditing in the UK.

8. As public sector auditors we give independent opinions on the annual accounts. The Code of Audit Practice 2016 (the Code) 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. As highlighted in our 2020/21 Annual Audit Plan, due to the volume and lack of complexity of the financial transactions, we applied the small body provisions of the Code to the 2020/21 audit of DABVJB.

9. This report raises matters from our audit. The weaknesses or risks identified are only those which have come to our attention during our normal audit work and may not be all that exist. Communicating these does not absolve management from its responsibility to address the issues we raise and to maintain adequate systems of control.

10. Our annual audit report contains an agreed action plan at [Appendix 1](#) which includes outstanding actions from last year and progress against these.

Auditor Independence

11. We confirm that we comply with the Financial Reporting Council's Ethical Standard. We have not undertaken any non-audit related services and therefore the 2020/21 audit fee of £7,610 as set out in our Annual Audit Plan, remains unchanged. We are not aware of any relationships that could compromise our objectivity and independence.

12. This report is addressed to both the joint board and the Controller of Audit and will be published on Audit Scotland's website www.audit-scotland.gov.uk in due course.

Part 1. Audit of 2020/21 annual accounts

The principal means of accounting for the stewardship of resources and performance

Main judgements

Dunbartonshire and Argyll & Bute Valuation Joint Board's financial statements give a true and fair view for the year ended 31 March 2021, and were properly prepared in accordance with the financial reporting framework.

The audited section of the remuneration report, management commentary and annual governance statement are all consistent with the financial statements and prepared in accordance with relevant regulations and guidance.

Despite the impact of Covid-19, the 2020/21 annual accounts were produced and audited in line with the original timetable.

Our audit opinions on the annual accounts are unmodified

13. The annual accounts for the year ended 31 March 2021 were approved by the board on 15 September 2021. As reported in the independent auditor's report:

- The financial statements give a true and fair view and were properly prepared in accordance with the financial reporting framework
- The audited part of the remuneration report, management commentary and the annual governance statement were all consistent with the financial statements and properly prepared in accordance with the applicable requirements.

Despite the ongoing impact of Covid-19, the annual accounts were produced and audited in line with our planned timetable

14. We received the unaudited annual accounts in line with our agreed audit timetable on 1st June 2021. Although ongoing restrictions meant that DABVJB and audit staff worked remotely, we were able to gather sufficient audit evidence on which to draw our conclusions. The audit team received a good level of support from the joint board and finance staff during the final accounts audit process.

Our audit testing reflected the calculated materiality levels

15. Our initial assessment of materiality was carried out during the planning phase of the audit. This was reviewed and revised on receipt of the unaudited annual accounts, and is based on gross expenditure. Our materiality levels are summarised in [Exhibit 1](#).

Exhibit 1 Materiality values

Materiality level	Amount
Overall materiality	£45,870
Performance materiality	£34,400
Reporting threshold	£1,350

Source: Audit Scotland

Appendix 2 identifies the main risks of material misstatement and our audit work to address these

16. [Appendix 2](#) provides our assessment of risks of material misstatement in the annual accounts and any wider audit dimension risks. These risks influence our overall audit strategy, the allocation of staff resources to the audit and inform where the efforts of the team are directed. Appendix 2 also identifies the work we undertook to address these risks and our conclusions from this work.

We have no significant findings to report on the annual accounts.

17. International Standard on Auditing (UK) 260 requires us to communicate significant findings from the audit to those charged with governance, including our view about the qualitative aspects of the body's accounting practices. We have no significant issues to report from our audit.

There is one unadjusted error within the accounts, with a total estimated value of £0.015m, which is below our materiality level

18. Holiday pay accrual: IAS 19 (Employee benefits) requires bodies to recognise the liability for any untaken holiday at the year end that can be carried forward. The initial draft accounts included an accrual of approximately £51,000 within trade payables relating to untaken staff holidays (accumulated absences accrual). This accrual included salary costs, but did not include associated employer's national insurance and pension contributions. In addition, the statutory adjustment in previous years included flexi leave and time off in lieu. However, this has been withdrawn in 2020/21 by the statutory guidance. Any element of the balance on the Employee Statutory Mitigation Account at 31 March 2021 that relates to flexi leave should be transferred and charged to the General Fund. Management has chosen not to correct this error and to amend

in 2021/22. Management has estimated if this was included, the accrual would increase by £0.015m. This is below our materiality threshold and does not affect our overall opinion on the accounts (Appendix 3).

19. It is our responsibility to request that all misstatements, other than those below the reporting threshold, are corrected, although the final decision on making the correction lies with those charged with governance considering advice from senior officers and materiality. The gross sum of the unadjusted errors is below our materiality threshold and has not affected our opinion.

20. In addition to the issues set out above, and in accordance with normal audit practice, a number of presentational and disclosure amendments were discussed and agreed with management.

Other matters noted during our audit

21. Pensions disclosures: The notes to the accounts include a breakdown of the transactions relating to the defined benefit pension scheme in accordance with IAS 19. The joint board relies on the work of a qualified actuary to produce these figures on their behalf. We noted a small number of transposition and additions errors had been entered into in the draft accounts, in particular when actuarial figures had been mapped across to the disclosure note. These have been corrected for both this year and the prior year. This did not affect the relevant net amounts in the core financial statements.

Good progress was made on prior year recommendations

22. Dunbartonshire and Argyll & Bute Valuation Joint Board has made good progress in implementing our prior year audit recommendations during 2020/21. For actions not yet complete, revised responses and timescales have been agreed with management, and are set out in [Appendix 1](#).

Part 2

Financial management and sustainability, and governance

Main judgements

An operating surplus of £118,000 was reported for the year ended 31 March 2021.

The longer-term financial plan continues to be revised and updated by the joint board. The plan indicates a widening gap between income and expenditure in the coming years.

The joint board recognises the challenges in meeting workforce requirements and has created an action plan to address these

Appropriate disclosure has been made of the impact that Covid-19 has had on the joint board's governance arrangements in 2020/21

An operating surplus of £118,000 was reported for the year ended 31 March 2021

23. The joint board approved its initial 2020/21 budget in March 2020. This was set on the basis of gross expenditure of £2.965 million, funded from constituent contributions of £2.804m (including £0.193m for costs associated with the implementation of actions from the Barclay Review) and with a planned contribution from the Board's reserves of £0.153 million.

24. During the year, the board received additional funding to support areas which included contingency and resilience for the Scottish Parliament elections (£0.158 million) and household notification letters (£0.55 million).

25. The joint board reported an operating surplus of £0.118 million in 2020/21 with the majority of this underspend relating to employee costs. The board has reported this is due to a delay in filling vacancies, partly arising from an inability to attract appropriate candidates. This is an issue known to affect valuation boards across Scotland.

26. The actual outturn for the year was expenditure of £2.780m (£0.185m less than budgeted), and income of £2.898m (£0.087m more than budgeted). This operating surplus meant that no transfer from reserves was required. The board has agreed that reserves would continue to be held to help manage future budgets and the level of constituent authority contributions.

27. The surplus figure of £0.118 million differs from the deficit of £0.213 million reported in the Comprehensive Income and Expenditure Statement (CIES) due to the statutory accounting adjustments required for items such as pension benefits and depreciation. A reconciliation has been included in the 'Financial Performance' section of the management commentary in the annual accounts showing the impact of these adjustments.

Budgetary monitoring and reporting arrangements are in place and provide a good standard of financial information

28. Budgets are approved by the joint board and budget monitoring updates are considered on a regular basis at board meetings. The budget monitoring updates provide a good standard of financial information, providing sufficient detail on variances against budget and forecasts for year-end positions, and these are set in context. This allows members and officers to scrutinise the financial performance of DABVJB and to consider appropriate action to mitigate projected overspends.

The long-term financial plan projects a growing budget gap

29. We reviewed the joint board's approach to financial planning and assessed how effective they are in identifying and addressing risks to financial sustainability across the medium and long term.

30. In March 2021, the joint board approved its updated Long Term Financial Strategy. The strategy sets out anticipated income and expenditure for each of the next three years based on assumptions around factors such as pay inflation and future funding contributions. The strategy also uses scenario planning to project potential future budget gaps based on the likely, worst case and best case scenarios, Exhibit 3.

31. The strategy identifies future challenges and demands which will likely present future cost pressures. These include the proposed change from five-yearly NDR revaluations to three-yearly cycles, the review of the NDR appeals system and increased information provision resulting from the Barclay review.

32. We can conclude that the DABVJB has financial planning arrangements in place which provide a good basis for understanding future financial pressures.

33. The financial plan indicates the DABVJB anticipates a budget gap, ie an excess of expenditure over income, from 2021/22 onwards. The plan forecasts that without additional funding, the joint board will require to use a portion of its reserves each year for the foreseeable future.

Exhibit 2 Scenario planning to project potential future budget gaps

Indicative budget gap for DABVAB	2021/22 £m	2022/23 £m	2023/24 £m
Likely projection	0.129	0.158	0.227
Best case scenario	0.129	0.124	0.169
Worst case scenario	0.132	0.223	0.303

Source: Dunbartonshire and Argyll & Bute Valuation Joint Board Long Term Financial Strategy, March 2021

The joint board recognises the challenge in meeting workforce requirements and has created an action plan to address this

34. Employee costs totalled £2.195m in 2020/21, comprising 79% of total expenditure. The joint board has recognised the need for a longer-term approach and established its first workforce plan last year, which we reported as good practice. This will help ensure it meets the demands placed on it by its stakeholders.

35. In March 2021, the joint board revised the workforce plan, reporting that a significant number of the actions in the 2020 plan had been completed, including planned recruitments and provision of formal training. However, as has been reported in the management commentary, the joint board faces a difficulty in recruiting suitably qualified candidates, and a number of upcoming vacancies and retirements will create further challenges in 2021/22.

36. To assist management in addressing workforce requirements, an action plan has been created which analyses key drivers for staffing pressures, along with agreed actions, identified owners and progress updates. Actions are adjusted if they are not having the desired impact or if circumstances change.

37. The joint board will likely see an increase in its duties over the coming years including preparations for the non-domestic rating revaluation in 2023 following the Barclay review. The joint board recognises these challenges, and is actively seeking solutions to mitigate these.

The Non-Domestic Rates (Scotland) Act 2020 and Barclay review will increase the joint board's statutory workload

38. As reported in 2019/20, the Non-Domestic Rates (Scotland) Act 2020, resulting from the Barclay review, will have far-reaching implications for the DABVJB and will increase its statutory workload. Due to Covid-19 some of the changes have been delayed and won't be implemented until 2022/23. Funding has been made available by the Scottish Government to cover the costs incurred in 2020/21.

The joint board formally assessed the impact of Covid-19 on its governance and risk processes during 2020/21

39. Public bodies have had to quickly change how they deliver services in response to the ongoing Covid-19 outbreak and the related restrictions introduced. The widespread use of virtual working and the rapid introduction of new programmes and working practices continues to create a range of potential financial risks and challenges to internal controls. In its annual governance statement, the joint board has made appropriate disclosure of the impact that Covid-19 has had on its governance arrangements in 2020/21 and the steps it has taken in response to this.

40. In March 2021, the joint board reported its review of its governance and risk processes using Audit Scotland's [Covid-19 – Guide for audit and risk committees](#). This was designed to obtain assurance around internal controls and assurance, financial management and reporting, governance and risk management. The joint board's self-assessment did not identify significant issues, however some actions have been either completed or are ongoing.

Internal audit has provided assurance over the joint board's system of internal controls

41. West Dunbartonshire Council provides support in key areas of the board's business, particularly in finance, legal and information technology. As part of our audit, we reviewed the high-level controls in a number of the systems used by West Dunbartonshire Council for the processing and recording of transactions and the preparation of the annual accounts of the joint board.

42. Internal audit provides the joint board with independent assurance on risk management, internal control, and corporate governance processes. The annual assurance statement from the Shared Service Manager - Audit & Fraud concluded that 'reasonable assurance' can be placed upon the adequacy and effectiveness of the joint board's internal control system. This assurance has been disclosed in DABVJB's annual governance statement.

National performance audit reports

43. Audit Scotland carries out a national performance audit programme on behalf of the Accounts Commission and the Auditor General for Scotland. Appendix 3 highlights a number of the reports published in 2020/21.

Appendix 1. Action plan 2020/21

Prior year recommendations

Issue/risk	Recommendation	Agreed management action/timing
<p>1. Impact of Covid-19 on future financial plans</p> <p>The Long Term Financial Strategy was developed prior to the Covid-19 outbreak in the UK.</p> <p><i>Risk – There is a risk that the future financial plans are significantly impacted by Covid-19.</i></p>	<p>This Long Term Financial Strategy should be revisited once here is sufficient certainty around the extent of the longer-term financial impact on the organisation.</p>	<p>Consideration of the effects of the COVID-19 outbreak were considered in the LTFS approved by the Joint Board in March 2021 and any ongoing effects of Covid and other issues which may impact the financial position will be reviewed annually.</p>
<p>5. Member attendance at Joint Board meetings</p> <p>Joint board meetings have been poorly attended during the year.</p> <p><i>Risk – There is a risk that this impacts on the effectiveness of scrutiny and governance arrangements, and that business critical decisions are not approved due to meetings not being quorate.</i></p>	<p>The constituent councils should remind representatives of their responsibilities as a member of the joint board to ensure that an adequate number of members are in attendance at future meetings.</p>	<p>The Clerk to the Joint Board issued a letter to the Leaders of each constituent Council asking that they remind Members of their responsibilities and requesting that they ensure adequate attendance. Meetings have been held remotely and Standing Orders have been amended to explicitly permit such virtual meetings.</p>

Appendix 2. Significant audit risks

The table below sets out the audit risks we identified during our planning of the audit and how we addressed each risk in arriving at our conclusion.

Risks of material misstatement in the financial statements *

Audit risk	Assurance procedure	Results and conclusions
<p>1. Risk of material misstatement due to fraud caused by the management override of controls</p> <p>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.</p>	<p>Detailed testing of journal entries</p> <p>Review of accounting estimates</p> <p>Testing of accruals and prepayments</p> <p>Testing of significant transactions that are outside the normal course of business.</p>	<p>Our audit testing of journal entries, accounting estimates, accruals and prepayments, and evaluation of significant transactions outside the course of normal business did not highlight any instance of fraud, nor management override of controls.</p>

Risks identified from the auditor's wider responsibility under the Code of Audit Practice

Audit risk	Assurance procedure	Results and conclusions
<p>2. Non-Domestic Rates (Scotland) Act 2020</p> <p>The requirements of the Non-Domestic Rates (Scotland) Act 2020 has a direct increase on the statutory workload of the DABVJB.</p> <p>There is a risk that the DABVJB will be unable to meet the increased statutory workload due to insufficient resources.</p>	<p>Monitor Scottish Government and joint board updates on the implementation of the Act.</p> <p>Monitor joint board performance reports on statutory activity.</p>	<p>Due to Covid-19, the NDR revaluation has been delayed until 2023. The risk of increased statutory workload remains for the DABVJB, however the joint board recognises this and is seeking to mitigate these challenges.</p>

Audit risk	Assurance procedure	Results and conclusions
<p>3. Scottish Parliamentary Elections</p> <p>Scottish Parliamentary Elections are scheduled for Thursday 6 May 2021. A substantial amount of work is required for this and a significant increase in postal votes is expected due to Covid-19. There is a risk that this increased workload, and the associated costs, impacts on the other core activity of the DABVJB.</p>	<p>Monitor joint board updates on preparation for 2021 elections.</p> <p>Review budget monitoring reports to identify additional costs and income associated with the elections.</p>	<p>The joint board reported in June 2021 that the deadlines for supply of data for issue of poll cards and postal ballot packs were all achieved.</p> <p>The Scottish Government provided funding of £158,274 to meet the additional costs of effecting suitable resilience and contingency measures. The Scottish Government also funded the cost (£55,448) of issuing of Household Notification Letters.</p>

* In our Annual Audit Plan for 2020/21 which was presented to DABVJB in March 2021, we identified a risk of material misstatement in the financial statements caused by fraud in expenditure. However, prior to commencing our audit of the draft accounts in 2020/21 we reconsidered this risk taking into account the results of interim audit work at West Dunbartonshire Council and the requirements laid out in auditing standards. As a result, we rebutted the presumption that a material risk exists from fraud over expenditure. This is on the basis of the extent of expenditure which is issued to other parts of the public sector. We also reconsidered the extent of risk associated with IAS 19 and pension liability entries, and found the risk to be lower than first assessed.

For the areas that are subject to some risk, we assessed that the volume of transactions that would need to be fraudulent to prove a material risk, is implausible. Our audit testing is directed towards testing significant and unusual transactions and towards assessing accounting estimates to address any residual risk, as part of our standard fraud procedures. We also review controls over key areas of risk.

Appendix 3. Summary of 2020/21 national performance reports

April

[Affordable housing](#)

June

[Highlands and Islands Enterprise: Management of Cairngorm mountain and funicular railway](#)

[Local government in Scotland Overview 2020](#)

July

[The National Fraud Initiative in Scotland 2018/19](#)

January

[Digital progress in local government](#)

[Local government in Scotland: Financial overview 2019/20](#)

February

[NHS in Scotland 2020](#)

March

[Improving outcomes for young people through school education](#)

Dunbartonshire and Argyll & Bute Valuation Joint Board

2020/21 Annual Audit Report – DRAFT

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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 Treasurer****Valuation Joint Board – 15 September 2021**

Subject: Annual Accounts for Year Ending 31 March 2021

1. Purpose

- 1.1 The purpose of this report is to present to the Board the Annual Accounts for the year ending 31 March 2021.

2. Background

- 2.1 The Local Authority Accounts (Scotland) Regulations 2014 (the accounts regulations) came into force on 10 October 2014 and introduced best practice expectations on:
- (a) the Draft Annual Accounts being reported to the Board for formal consideration prior to submission to External Auditors for audit by 30 June each year; and
 - (b) the notice of public right to inspect and object to the Financial Statements to commence no later than 17 June with the accounts available for inspection by 1 July each year.
- 2.2 A Balance and Reserve Policy was approved by the Board at its meeting in November 2012. The Board's Prudential Reserve Policy is to retain a prudential target of 2% of net expenditure (£54,703) or £100,000 whichever is higher.

3. Main Issues

- 3.1 Audit Scotland has finalised their audit of the Joint Board's 2020/21 Annual Accounts. There were no material adjustments to the unaudited financial statements.
- 3.2 Audit Scotland's Annual Report to Members and the Controller of Audit is submitted as a separate agenda item to this meeting and provides further information on matters which were reviewed during the audit and which the Auditor feels worthy of Members' attention.
- 3.3 It should be noted that following the audit, there is an unadjusted error within the audited accounts in relation to Holiday Pay Accrual, with a total estimated value of £0.015m, which is below the auditor's materiality level. This will be adjusted within the Annual Accounts 2021/22. Further information regarding this is within the auditor's report to the Board.

- 3.4** The Management Commentary (pages 2 to 19) consists of an annual report from the Assessor and Treasurer on matters of interest including financial and non-financial performance during the year, service changes and developments, impact of financial climate and risks, provisions and contingencies.
- 3.5** Members' attention is drawn to the Statement of Responsibilities on pages 24 and 25.
- 3.6** The Annual Governance Statement is included on pages 26 to 29. This Statement assures stakeholders on how the Board directs and controls its functions and how it relates to communities which will enhance transparency and scrutiny of the Board's activities.
- 3.7** The Management Commentary summarises the financial position of the Board. The Board's 2020/21 budget was constructed to break even using £0.154m of balances. However the Board completed the year with a further contribution to the funds brought forward of £0.118m and did not need to access reserves. This contribution, together with the unused planned use of £0.154m, results in an overall underspend against budget in-year of £0.272m. There are a number of variances (further detailed on page 14 of the Accounts), with the main variances noted in the table below:

Spend Area	Variance £000	Comments
Employee	160	This underspend is mainly due to non-filling of vacancies.
Grant Income	132	The budget was set with no expectation of further funding, however additional grant funding was received from both the UK and the Scottish Governments for on-going costs in relation to Individual Electoral Registration, the extension of the electoral franchise, the Scottish Parliament Elections and Household Notification letters.

- 3.8** As at 31 March 2021, the Board held usable reserves as noted below:

	£000
Opening Balance at 1 April 2020	584
Revenue Gains/(Losses) on the fund	118
Closing Balance at 31 March 2020	702
Earmarked Balances:	
2021/22 Budget	(129)
Total Earmarked Balance	(129)
Total General Reserves (incl. £0.100m prudential reserve)	573

- 3.9** The main change from the draft Accounts relates to note 4 pension (page 46 of the accounts). There were a small number of

transposition and additions errors had been entered into the draft accounts these were corrected for both this year and the prior year along with narrative changes to reflect the actuaries report.

- 3.10** The ongoing coronavirus situation is one which will have impacts at all levels on both the Joint Board and the wider world. As well as having a direct effect on the immediate delivery of the Board's statutory functions, the outbreak is likely to have both direct and indirect effects in medium and long term. All future projections contained within the 2020/21 Annual Accounts are based on current timetables and assumptions but these could be affected as the situation progresses and the effects become clearer. The Board will, at the appropriate time, carry out a post-incident review and highlight any lessons learned.
- 3.11** The Scottish Government continues to support the implementation of Non-Domestic Rates reform through the provision of funding via the constituent councils. For 2020/21, £197,000 was provided to offset additional costs of reform, incurred across a number of budget lines. Due to a number of factors, including delays to the required legislation and the pandemic, this funding was underspent by £49,324 which the Scottish Government has required to be returned to them; a further £246,000 has been provided for 2021/22.
- 3.12** Providing appropriate contingency and resilience for the Scottish Parliament Election in May 2021 required a significant amount of planning and allocation of resource throughout the financial year.

Given the ongoing Coronavirus pandemic and the restrictions applied in response to it, the Government was keen to ensure that all necessary steps were taken to ensure the smooth and safe running of the election, as scheduled. The Scottish Government provided funding of £158,274 to meet the additional costs of effecting suitable resilience and contingency measures. The Scottish Government also funded the cost (£55,448) of issuing of a Household Notification Letter (HNL) to each household in February 2021.

- 3.12** The Joint Board recognises the financial climate facing public services and has continued to seek efficiencies when possible. The requisition by the Board for 2020/21 remained at 2019/20 level. Given the forecast reduction in funding for local government into the future it is anticipated that levels of funding may be challenging going forward into 2021/22 and beyond and management continues to plan for this to ensure ongoing service delivery reflecting the increasing workload to the Board.

4. Conclusions and Recommendations

- 4.1** The finances of the Board have been closely managed during 2020/21 allowing a better financial position to be achieved than had been planned. This will assist, along with ongoing consideration of further efficiencies, to allow a planned approach to any future funding restrictions on the Board.
- 4.2** Members are asked to approve the post-audit Annual Accounts for the year ended 31 March 2021.



Stephen West

Treasurer

Date: 15 September 2021

Person(s) to Contact: Joanne Thomson, Accountant
West Dunbartonshire Council
Telephone (01389) 737875

Appendix: Audited Annual Accounts for year ended 31 March 2021



*Dunbartonshire and Argyll & Bute
Valuation Joint Board*

**ANNUAL ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021**

**DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD
ANNUAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021**

CONTENTS

	<u>Page Nos.</u>
1. Members of the Board	1
2. Management Commentary	2 - 19
3. Remuneration Report	20 - 23
4. Statement of Responsibilities	24 - 25
5. Annual Governance Statement	26 - 29
6. Introduction to Annual Accounts	30
7. Comprehensive Income and Expenditure Statement for the year ended 31 March 2021	31
8. Movement in Reserves Statement	32 - 33
9. Balance Sheet as at 31 March 2021	34
10. Cashflow Statement for the year ended 31 March 2021	35
11. Notes to the Annual Accounts	36 – 52
12. Independent Auditor's Report	53 - 56

**DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD
ANNUAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021**

JOINT BOARD MEMBERS AND OFFICIALS AS AT 31 MARCH 2021

ARGYLL & BUTE COUNCIL

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

EAST DUNBARTONSHIRE COUNCIL

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

WEST DUNBARTONSHIRE COUNCIL

Councillor John Millar
Councillor Jonathan McColl
Councillor Jim Brown
Councillor Marie McNair
Baillie Denis Agnew

OFFICIALS

David Thomson (Assessor & Electoral Registration Officer)
Robert Nicol (Depute Assessor & Electoral Registration Officer)
Peter Hessett (Clerk)
Stephen West (Treasurer)

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD ANNUAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

MANAGEMENT COMMENTARY

GENERAL SERVICE AIMS AND OBJECTIVES

WHO WE ARE AND WHAT WE DO

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

OUR AIMS

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

COMMITMENTS

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

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

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD ANNUAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

1.0 INTRODUCTION

This report comprises the Joint Board's Management Commentary to the Annual Accounts in relation to the 2020/21 financial year.

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

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

Throughout the year the operation, management and services of the Joint Board were affected, to varying extents by the Coronavirus pandemic and the Government restrictions introduced to control the outbreak. Notwithstanding, the main statutory duties of the Assessor and ERO were complied with. This was only possible after a major expansion of home working for staff and significant process redesign. Some processes remain dependent on manual or public facing elements, however, and so employee presence in the workplace was varied throughout the year in response to operational need, government restrictions and public health advice.

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

One area of function which was particularly affected was the disposal of Non-Domestic Rating appeals. The unavailability of some appellants' agents, the inability of either party to survey subjects under appeal and the cancellation of all Valuation Appeal Committee (VAC) hearings all acted to slow down expected progress. The 2,415 appeals submitted in respect of the pandemic in March 2020 and a further tranche of circa 2,191 (subject to ongoing validation checks) received in March 2021 have merely added to the burden of appeal disposal. The restrictions on travel and internal property inspections meant that maintenance of the Valuation Roll required significant process change.

The Non-Domestic Rates (Scotland) Act, which was born out of the 2018 Barclay Review, received assent on 11 March 2020. The Act, and its secondary legislation, brings about substantial change in the Non-Domestic Rating (NDR) system, more detail of which is provided below.

Maintenance of the Council Tax List remained relatively stable but, as with non-domestic rating, disposal of proposal and appeals was hindered significantly during the year.

The annual Electoral Register was published on 1 December 2020 following a completely reformed canvass procedure. A major feature of the electoral year was the contingency and resilience planning for the Scottish Parliament Election in May 2021. 2020 also saw the franchise for Scottish Parliamentary and Local Government elections (including voting rights for non-nationals and some prisoners) being extended.

The Management Team continues to be the main forum for decision making within the organisation. It met regularly throughout 2020/21 to manage statutory functions and operations, and develop, implement and monitor policies and strategies.

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD ANNUAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

1.0 INTRODUCTION (Cont'd)

All future projections contained within this Commentary are based on current timetables and assumptions but these could be affected as the Coronavirus situation progresses.

2.0 GENERAL PROGRESS IN RELATION TO STATUTORY FUNCTIONS

2.1 NON-DOMESTIC RATING

Aims

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

2017 Revaluation

Subsequent to the 2017 revaluation, 3,569 appeals were submitted against the values of 3,460 subjects, reflecting an appealed Rateable Value (RV) of £252,557,705. The statutory date for disposal of these appeals by Valuation Appeal Committees was, until recently, 31 December 2020.

As reported above, progress in relation to disposal of appeals was directly and indirectly affected by the pandemic. Notwithstanding, 188 Revaluation appeals were disposed of during 2020/21, taking the cumulative disposals to 3,335. In total 1,038 (31%) have resulted in a rateable value adjustment and 2,297 (69%) have resulted in no adjustment. Additionally, 139 Revaluation appeals were referred to the Lands Tribunal and therefore fell out of the general disposal schedule.

In September, The Valuation Timetable (Disposal of Appeals and Complaints) (Coronavirus) (Scotland) Amendment Order 2020 was passed, delaying the appeal disposal date for 2017 Revaluation appeals and all running roll appeals submitted up to March 2020 to 31 December 2021. This provided some much needed scope to dispose of appeals by negotiation or local hearing during 2021 but, with VACs having not conducted any hearings and restrictions on survey and inspection still in force, only limited progress has been made. As a result, even the revised schedule for disposal is challenging.

Maintenance of the Valuation Roll

The Valuation Roll was updated to take account of additions, alterations and deletions. 984 amendments were made during the year. The reduction in RV during the year arises primarily from appeal adjustments, the change year-on-year is summarised as follows:

Total No of entries @ 1st April 2020	15,141
Total Rateable Value @ 1st April 2020	£367.7million
Total Number of entries @ 31st March 2021	15,359
Total Rateable Value @ 31st March 2021	£365.6million

**DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD
ANNUAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021**

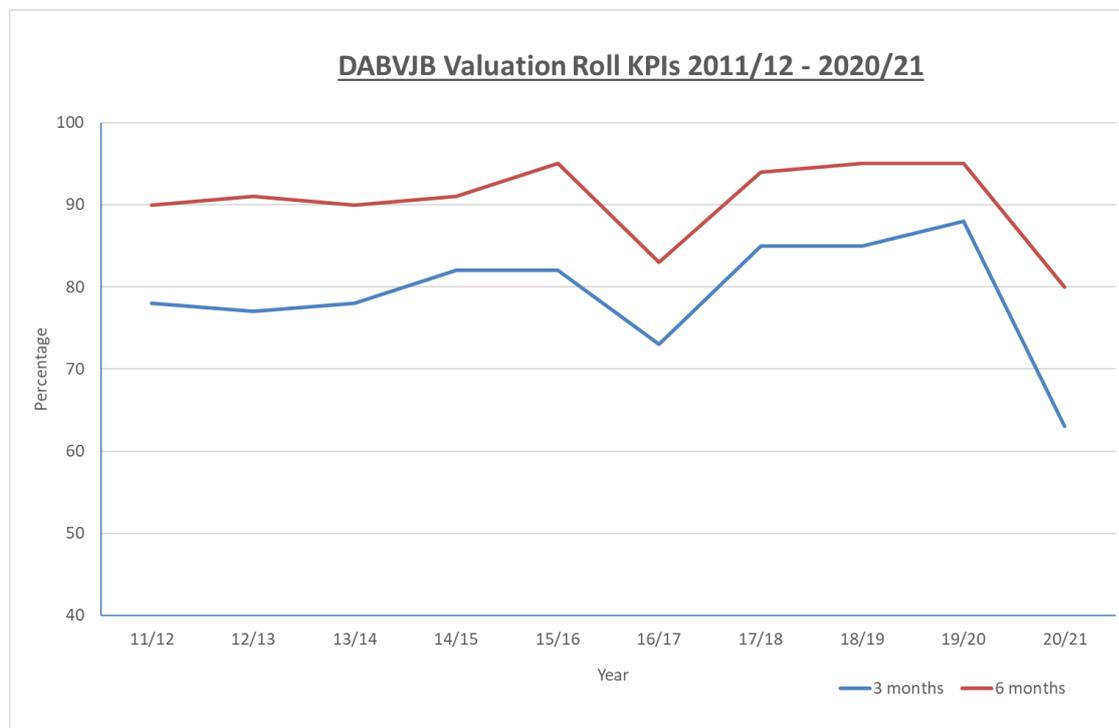
2.1 NON-DOMESTIC RATING (Cont'd)

The national Key Performance Indicator in relation to non-domestic valuation is the time taken from the effective date of amendments to the date a Valuation Notice in respect of each change is issued. The following table sets out the targets and actual performance information for 2020/21:

Period	Actual 2019/20	Target 2020/21	Actual 2020/21				
			Argyll & Bute	West D'shire	East D'shire	VJB Area	All Scotland*
0-3 months	88%	76%	63.2%	74.2%	50.6%	63%	51%
3-6 months	7%	15%	18.4%	13.5%	10.1%	17%	20%
>6 months	5%	9%	18.4%	12.3%	39.3%	20%	29%

*Data from 13 of 14 Assessors, subject to verification

Performance was, as indicated above, badly affected by our limited capability to survey and inspect property throughout the year. This was exacerbated by the government's introduction of various COVID grants which resulted in non-domestic uses of property coming to light retrospectively and 'cumulo' subjects contained within the valuation roll being split into individual entries as ratepayers sought to maximise grants availability. These factors, together, resulted in our performance being significantly poorer than over recent years, as shown in the chart below:



Lands Tribunal – 2005 and 2010 Appeals

Appeals which have been referred to the Lands Tribunal are of a complex nature or are likely to have national implications. 2020/21 saw some progress in relation to disposal of these and, at 31 March 2021, 5 appeals remain outstanding from the 2005 cycle and 28 appeals from the 2010 cycle.

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD ANNUAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

2.1 NON-DOMESTIC RATING (Cont'd)

2017 Running Roll Appeals

During the year 2,386 new running roll appeals were received, though 57 of these remain subject to validation checks. 344 running roll appeals were disposed of leaving 4,811 outstanding.

In March, a second tranche of 2,191 appeals (included in the above) were received, claiming a material change of circumstances either directly arising from, or implied as being consequential to, the COVID outbreak. The disposal dates for these appeals are in March 2022 and dealing with these appeals constitutes a very significant additional burden on the service.

Revaluation

The next Revaluation was scheduled to take effect on 1 April 2022 based on a valuation date of 1 April 2020. In the light of the Covid-19 pandemic, however, the Valuation (Postponement of Revaluation) (Coronavirus) (Scotland) Order 2020 was enacted to delay the next Revaluation until 1 April 2023 with a valuation date of 1 April 2022.

In parallel with the Scottish Assessors Association (SAA), local Revaluation Project Plans have been updated accordingly and work towards meeting all requirements continues. It must be noted, however, that the volume of outstanding appeals, combined with the ongoing restrictions which are preventing VAC Hearings taking place and a recent loss of valuation staff through retirement and resignation, constitute real risks to our preparations for the Revaluation. This issue has been added to the 2021 Board Risk Register.

Non-Domestic Rating Reform

New powers to require information from ratepayers, and others, came into effect on 1 April 2020 along with powers to serve Civil Penalty Notices for failure to supply the requested information. The Valuation Appeal Committee (Procedure in Civil Penalty Appeals)(Scotland) Regulations, which were required to practically implement the Civil Penalty appeals process, were not passed and brought into force until December 2020. The new regime is now in place and will be used to gather rental and other data for the next Revaluation.

The Non-Domestic Rates (Scotland) Act 2020 (Commencement No.2 and Transitional Provisions) Regulations 2020, which came into force in November 2020, specify the dates on which various sections of the main Act came/will come into force, as follows:

Reform	Coming into force
Local authorities given power to determine whether subjects fall to be considered as domestic subjects (Intention is to set new criteria for defining self-catering units)	5 November 2020
Business Growth Accelerator (BGA) marks for 'new' and 'improved' properties to be shown in Valuation Rolls	1 April 2021
Appeals system to be altered to a 2-stage 'proposals' and 'appeals' process	1 April 2022
Certain public parks, parts of parks and buildings within parks to be entered in the Valuation Roll	1 April 2023

The requirements to allow the display of BGA markers in the Valuation roll have been effected and consultation is ongoing in respect of the two-stage appeals process. The planned implementation of changes to the definition of self-catering units with effect from 1 April 2021 has been delayed until April 2022.

**DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD
ANNUAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021**

2.1 NON-DOMESTIC RATING (Cont'd)

Further pieces of secondary legislation will be required to fully implement the Act. Detail in relation to secondary legislation and policy intention remains slow to come forward, thus impacting on the ability to plan for the changes. Notwithstanding the above, progress has been made in respect of recruitment and ICT system development.

The Scottish Government has supported the implementation of NDR reform through the provision of funding via the constituent councils. For 2020/21, £197,000 was provided to offset additional costs of reform, which were incurred across a number of budget lines. Due to a number of factors, including delays to the required legislation and the pandemic, this funding was underspent by £49,324 which the Scottish Government has required to be returned to them; a further £246,000 has been provided for 2021/22.

2.2 COUNCIL TAX

Aims

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

Maintenance of Valuation List

The year to 31 March 2021 saw 917 additions to the Council Tax List and a net increase in the number of dwellings shown in the Council Tax List as follows:

Total Number of entries @ 1st April 2020	145,569
Total Number of entries @ 31st March 2021	146,143

The national Key Performance Indicator in relation to Council Tax valuation is the time taken from the effective date of additions to the Valuation List to the date a Banding Notice in respect of each new entry is issued. The table (below) sets out the target and actual performance information for 2020/21 compared with the actual figures for 2019/20 and shows that our targets were achieved:

Period	Actual 2019/20	Target 2020/21	Actual 2020/21				All Scotland*
			Argyll & Bute	West D'shire	East D'shire	VJB Area	
0-3 months	96%	86%	87.8%	97.2%	78.8%	88%	83%
3-6 months	3%	9%	7.3%	1.2%	15.3%	8%	11%
>6 months	1%	5%	4.9%	1.6%	5.9%	4%	6%

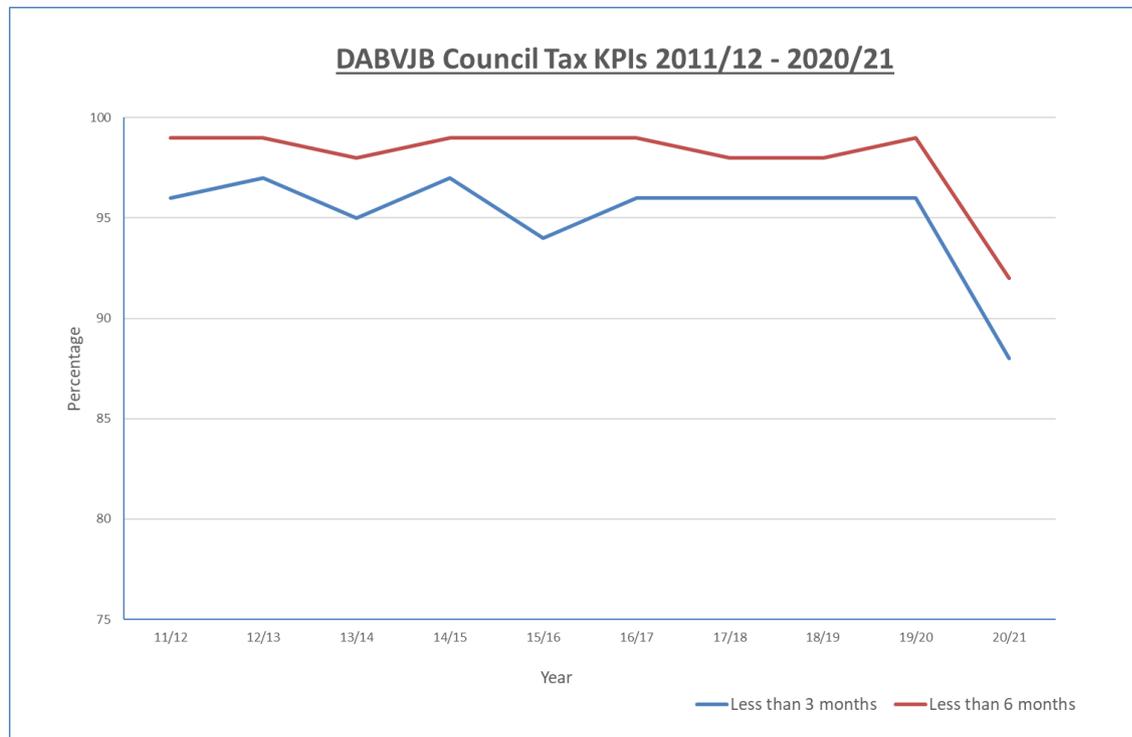
* Data from 13 of 14 Assessors, subject to verification

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD ANNUAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

2.2 COUNCIL TAX (Cont'd)

Maintenance of Valuation List (Cont'd)

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



Proposals and Appeals

During the year, 206 (327 in 2019/20) new proposals to change property Bands were received and 143 (302 in 2019/20) were disposed of, leaving 279 outstanding at the end of the year.

2.3 ELECTORAL REGISTRATION

Aims

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

Individual Electoral Registration (IER), which was introduced in 2014, resulted in significant additional costs over the previous regime. To support this the Cabinet Office has provided direct funding each year since. A late acknowledgement by the Cabinet Office that the costs of IER may not be removed completely in the first year of a reformed canvass (see below) resulted in receipt of unplanned funding of £14,965.

**DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD
ANNUAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021**

2.3 ELECTORAL REGISTRATION (Cont'd)

Electoral Registration and Publication of the Register

The Representation of the People (Annual Canvass) (Amendment) Regulations 2019 and The Representation of the People (Annual Canvass) (Miscellaneous Amendments) (Scotland) Regulations 2020 made provision for the annual electoral canvass process to be amended from 2020 onwards. The overall aims of the changes were to reduce the administration of the canvass and to allow EROs to focus resources on areas where they are most required. Instead of issuing all households with a 'Household Enquiry Form', EROs could issue more specific communications dependent upon the result of a new pre-issue data-matching step.

Households where the electors had been data matched received 'route 1' correspondence that did not require a response unless the elector details required to be updated or changed. Households where the register did not match to other trusted data sources received 'route 2' correspondence that did require a response.

Under the reformed canvass, EROs remained duty bound to make a 'personal contact' to households which had not made a response to a 'route 2' form. This, however, had to be balanced against the public health guidance pertaining at the time. Following a risk assessment of the process, and having made changes to the canvassers' approach to face-to-face contact, a full door knock, amounting to visits to 14,140 households, was completed during the canvass in 2020. Covid-related health & safety training was added to canvassers' normal training, which was provided remotely, and ample sanitising products were provided to each canvasser. No Coronavirus-related issues arose from the door-to-door canvass and no canvassers reported any negative feedback from the public during the process.

The return rates for Route 2 properties are shown below:

Local Authority	'Route 2' Forms issued	2020 Return Rate
Argyll and Bute Council	8,940	55.85%
East Dunbartonshire Council	7,616	60.32%
West Dunbartonshire Council	9,687	39.28%
Total	26,243	51.03%

Given the different approach to the canvass, comparison with previous years' response rates is of no relevance or assistance.

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

Method of Response	2020 Canvass	
	No of Returns	% age return
Post	4,170	15.9%
Electronic (web/phone/SMS)	6,446	24.6%
Phone/Email contact	1,128	4.3%
Door-to-door canvass	587	2.2%
Verified as second home/long term empty	1,052	4.0%
Returned/Empty/ Other	9	0.03%
Total	13,392	51.03%

**DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD
ANNUAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021**

2.3 ELECTORAL REGISTRATION (Cont'd)

Electoral Registration and Publication of the Register (Cont'd)

During the canvass period there were 7,783 electors added to the registers for the Joint Board area and 8,777 deletions. This resulted in a total electorate of 224,800 at publication on 1 December, split as shown below:

Local Authority	Electorate
Argyll & Bute	69,098
East Dunbartonshire	68,801
West Dunbartonshire	86,901

The total electorate figure is up on the total at publication in November 2019, though the year-to-year total electorate is quite varied, as shown below:

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

Absent Voters

Generally, the trend in Absent Voter numbers since IER was introduced has been downward and this continued in the register published in December 2020. Absent voter applications increased significantly in the run up to the Scottish Parliament Election (SPE) cut-off for applications on 27 April 2021 when the Absent Voters list for the SPE stood at 49,846 which represents 22% of the eligible electorate and is an increase of 48% since publication, as follows:

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

Rolling Registration

Rolling Registration is the process of dealing with changes that take place outwith the canvass period. During 2020 rolling registration was extended into and through the canvass period for the first time. It is therefore not possible to split the annual changes arising from canvass and those arising specifically from rolling registration activities any longer. In the period between publication on 1 December 2020 and the 31 March 2021 update to the register, there were 9,238 additions to the register and 4,441 deletions.

Electoral Performance

Given the circumstances of the pandemic, the Electoral Commission did not formally roll-out their new Performance Standards regime.

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD ANNUAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

2.3 ELECTORAL REGISTRATION (Cont'd)

Electoral Performance (Cont'd)

The Standards were published, however, and a 'gap-analysis' of our activities and reporting capability against the standards has been completed and we have engaged with the Commission on the expectations and likely future processes.

Franchise Extension

The Scottish Elections (Franchise and Representation) Act received assent on 1 April 2020 and provided for the extension of the franchise for Scottish Parliamentary and Local Government elections to include certain Prisoners and non-national residents of Scotland.

Arrangements have been made with the Scottish Prison Service to facilitate the registration of relevant prisoners and a leaflet targeted at encouraging newly qualified, non-national residents to register was inserted with canvass correspondence.

Both changes required development of our Electoral Management System costing a total of £30,752, though this was offset by grant funding of the same amount from Scottish Government. Further grant of £8,114 was provided to cover the additional administrative overheads arising from these changes.

Elections

Providing appropriate contingency and resilience for the Scottish Parliament Election in May 2021 required a significant amount of planning and allocation of resource throughout the financial year.

Given the ongoing Coronavirus pandemic and the restrictions applied in response to it, the Government was keen to ensure that all necessary steps were taken to ensure the smooth and safe running of the election, as scheduled. There was a general expectation that there would be a surge in applications for absent voting, with Electoral Commission research suggesting that up to 40% of electors might apply for either a postal or proxy vote. Further, an increase in emergency proxy vote applications was also expected from electors who had to self-isolate at short notice.

Arising from these concerns the Convenor of the Electoral Management Board for Scotland issued a formal Direction to EROs "to put in place capacity to facilitate the processing of the likely volume of postal vote applications in time for the election". The direction indicated that the likely volume was 40% of the electorate.

In light of these concerns and indications, the Scottish Government confirmed that it would provide funding of £158,274 to meet the additional costs of effecting suitable resilience and contingency measures. This funding was used to provide additional temporary staff and meet additional overtime, stationery, postage, engagement, hardware and software costs. Scottish Government also funded the cost (£55,448) of issuing of a Household Notification Letter (HNL) to each household in February 2021.

Issuing the HNLs, which detailed all residents currently registered and provided advice on voting options, in parallel with a television information campaign did have the intended effect of 'flattening the curve' of postal vote application volumes and moved the majority of them away from the expected peak around the cut-off date. Further, the application volumes did not increase to the levels predicted (see above) and all election timetables were met.

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD ANNUAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

3.0 GENERAL PROGRESS IN RELATION TO OTHER MATTERS

3.1 INFORMATION AND COMMUNICATIONS TECHNOLOGY

IT and Computer Provision

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

The redevelopment of NDR systems to accommodate the forthcoming reforms is an ongoing focus for our ICT staff. In particular, development to allow the provision of Business Growth Accelerator (BGA) (or 'New' and 'Improved') markers in the Valuation Roll and on Valuation Notices was completed and progress has been made in developing a new rental analysis system. The back-office developments which will permit displaying an expanded range of property type valuations at the SAA web portal were also implemented.

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

We have continued to participate in the Scottish Assessors' web portal's Project Management Committee, Project Team and Working Groups to enhance the site (www.saa.gov.uk). During 2020/21 significant resource was invested in providing a new on-line rental information return form with a much improved user experience.

In addition to these planned activities significant resource was expended in facilitating home working as a reaction to the Coronavirus restrictions. New hardware and peripherals were procured and installed, along with the necessary security for remotely accessing the VJB network and the roll-out of collaboration software.

3.2 BEST VALUE

Key Performance Indicators and Public Performance Reporting

Performance in respect of Valuation Roll and Council Tax Key Performance Indicators is reported above. Our 2019/20 Public Performance Report was published during 2020/21 on our web site (www.saa.gov.uk/dab-vjb/).

Performance Management and Planning

The Management Team continues to be the main forum for planning and management of performance. In accordance with our Performance and Management Planning process, a number of actions were taken, or were ongoing, during 2020/21 which are detailed in the Annual Governance Statement on pages 26 to 29.

Audit

In May 2020 Internal Audit completed their report on an audit of our risk management systems which had been carried out largely during 2019/20. The Audit Report concluded that the risk management systems examined are working well and highlighted several areas of good practice. In response to the single action in the agreed Action Plan, a full COVID Risk Register was established and used to manage the risks as they evolved during the year.

**DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD
ANNUAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021**

3.2 BEST VALUE (Cont'd)

Audit (Cont'd)

An internal audit planning meeting in October identified that it would be appropriate to:

- (a) review the adequacy and effectiveness of planning which was being undertaken for the 2021 Scottish Government Election, given the challenges which may be presented by the Covid-19 pandemic, and
- (b) provide management with an assessment of the adequacy and effectiveness of the governance, risk management and controls over the key risks faced by the Valuation Joint Board in relation to the Electoral Canvass Reform Programme.

The reports on these two areas of function concluded that:

- (a) Although a number of unknowns still existed in relation to the 2021 Election at the time of the fieldwork, VJB Management appeared to have taken adequate and appropriate actions in relation to their planning for the 2021 Election to, and
- (b) The overall control environment opinion for the review of canvass reform was satisfactory.

In relation to the latter review, a number of areas of good practice were highlighted and several actions for improvement, largely relating to analysis of the outcomes of the canvass, were agreed. That analysis of the 2020 canvass is ongoing as we prepare for 2021.

An External Audit Plan was agreed which identified the main areas where auditors will direct scrutiny for the audit of 2020/21, as follows:

- Ensure that controls are in place to ensure that management cannot override financial controls;
- Ensure that systems are in place to prevent and detect fraud in relation to expenditure;
- Investigate and evaluate the risk of material misstatement in the financial statements;
- Examine the Joint Boards resources and capability to meet the requirements of the Non-Domestic Rates (Scotland) Act 2020; and
- Assess the impact of the additional work required to prepare for the Scottish Parliamentary Election on other core functions of the Joint Board.

Customer Satisfaction

Users of the Joint Board's services are randomly sampled and issued with questionnaires to seek their perception of the service provided to them. Being a non-statutory process, the work involved in completing this survey was suspended in the early part of the 2020/21 year, thus resulting in much smaller sample sizes than in previous years. A summary of the results for the year, which should be viewed with this caveat in mind, is provided below.

	2016/17	2017/18	2018/19	2019/20	2020/21
Was the person with whom you communicated professional, courteous and helpful?	97%	99%	94%	98%	92%
Was the matter brought to a satisfactory conclusion immediately?	68%	62%	60%	61%	56%
Was the matter brought to a satisfactory conclusion?	97%	97%	93%	97%	89%
Are you satisfied with the quality of the information or advice given to you?	97%	96%	93%	96%	90%

**DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD
ANNUAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021**

3.2 BEST VALUE (Cont'd)

Customer Satisfaction (Cont'd)

No Customer Satisfaction forms were requested in alternative languages, Braille or other formats. Sample sizes within the various equalities groups were too small to draw firm conclusions but the results are monitored by management with any apparent variations within any of the groups with protected characteristics being followed up to ensure that we are carrying out our functions in a fair and equitable manner.

Complaints Procedure

The Joint Board has, for some time, operated a Complaints Procedure which is in line with the Public Sector Ombudsman's Model Complaints Handling Procedure (MCHP). During the year a revised CHP, which is aligned to the Ombudsman's revised Model, was developed and approved. It was implemented on 1 April 2021

There were 4 complaints received during 2020/21, compared to 14 in 2019/20 and 18 in 2018/19, with all of these relating to Electoral Registration. All complaints received were resolved at the front line resolution stage on the day they were made. No complaints were escalated to the Investigation stage or referred to the Ombudsman. The content and outcome of complaints are discussed at the regular management team meetings and any opportunities for organisational learning are implemented.

Financial Performance

Comprehensive Income and Expenditure Statement

This account covers the day-to-day operational expenditure of the Joint Board and is shown on page 31 of the Annual Accounts. On an accounting basis the deficit on the provision of service for the financial year reported in the Comprehensive Income and Expenditure Statement is £0.213m. However this takes account of Statutory Adjustments between the accounting and funding basis of (£0.331m) as shown in the Expenditure and Funding Analysis table shown on page 43. Thus, resulting in an in-year surplus of £0.118m as summarised below:

	Comprehensive Income & Expenditure Statement	Statutory Adjustments	Actual	Budget	Variance
	£000	£000	£000	£000	£000
Employee Costs	2,457	(262)	2,195	2,355	(160)
Property Costs	105	0	105	126	(21)
Transport Costs	7	0	7	47	(40)
Supplies & Services	308	0	308	264	44
Payments to Other Bodies	43	0	43	50	(7)
Support Services	123	0	123	123	0
Depreciation	15	(15)	0	0	0
Other Costs:					
(Pensions/Interest)	75	(76)	(1)	0	(1)
Total Expenditure	3,133	(353)	2,780	2,965	(185)
Requisition Income	(2,755)	0	(2,755)	(2,804)	49
Capital Income	(22)	22	0	0	0
Grant Income	(132)	0	(132)	0	(132)
Rental Income	(2)	0	(2)	(2)	0
Sales, Fees & Charges	(9)	0	(9)	(5)	(4)
Total Income	(2,920)	22	(2,898)	(2,811)	(87)
(Surplus)/Deficit for the year	213	(331)	(118)	154	(272)

**DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD
ANNUAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021**

3.2 BEST VALUE (Cont'd)

Financial Performance (Cont'd)

Comprehensive Income and Expenditure Statement (Cont'd)

The main budget variances are shown below:

Spend Area	Variance £000	Comments
Employee	160	The favourable variance is mainly due to vacancies and a delay in filling vacancies, partly arising from inability to attract appropriate candidates. Ill-health retirement costs were lower than anticipated due partly to a change in the premium rate applied and partly to staff numbers being temporarily reduced at April 2020
Transport	40	Due to Covid-19 travelling expenses were underspent as survey and inspection work has not been possible and travel to meetings has been minimal
Supplies & Services	(44)	The overspend is mainly due to an additional mail out requested by the Scottish Government and the costs of upgrading ICT systems for the changes to the electoral franchise. The increased costs were off-set equivalent income from Scottish Government
Income	132	When the budget was set there was no expectation of further funding, however £0.015m grant funding was received from the UK Government for on-going costs of Individual Electoral Registration. Grant was also received from The Scottish Government for the extension of the electoral franchise (£0.039m); provide contingency and resilience for the Scottish Parliament Elections (£0.023); and to issue Household Notification letters (£0.055m)

Balance Sheet

The balance sheet shown on page 34 features an assessed pension fund liability of £2.426m based on the valuation of the fund at 31 March 2021. This results in the Board's Balance Sheet showing a net liabilities position. Further information on the pension fund is provided in note 4 on pages 45 to 48 and the valuation states that assets held at the valuation date were sufficient to cover only 88% of the accrued liabilities. It is considered appropriate that the Annual Accounts should follow a 'going concern' basis of accounting. Statutory arrangements with the constituent local authorities mean that the financial position of the Board remains assured.

The pension scheme net liability has decreased by £0.764m as advised by the appointed actuaries, and this is mainly as a result of the movement in the discount rate. The appointed actuaries remain of the view that the asset holdings of Strathclyde Pension Scheme and the contributions from employees and employers provide sufficient security and income to meet future pension liabilities.

General Reserves

At their Board meeting on the 16 November 2012, the Board approved a Balance and Reserves Policy. The Board's Prudential Reserves Policy is to retain a prudential target of 2% of net expenditure i.e. constituent authority requisition level (20/21 £0.055m) or £100,000, whichever is higher.

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD ANNUAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

Balance Sheet (Cont'd)

General Reserves (Cont'd)

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

As at 31 March 2021 the Board held total usable reserves of £0.743m (of which £0.041m relates to unapplied capital reserves) with the remaining balance comprising revenue reserves of £0.702m. A proportion of this is identified as an earmarked balance (£0.129m) to balance the 2022/23 budget. Once the earmarked balances are accounted for this leaves £0.573m of general reserves available for future use (including £100,000 prudential reserve above).

The Joint Board recognises the difficult financial climate facing public services and has continued to seek efficiencies where possible. The level of requisition made by the Board for 2020/21 remained the same as 2019/20. The board also received £0.193m from the Scottish Government passed onto to the board from constituent authorities for the implementation of the Barclay Review. Due to delays to the required legislation and the pandemic the Board was unable to utilise the full grant and underspent by £49,324. This underspend is required to be returned to the Scottish Government.

Given the forecast reduction in funding for local government into the future it is anticipated that levels of funding may be challenging going forward into 2021/22 and beyond and management continue to plan for this to ensure ongoing service delivery reflecting the increasing workload to the Board.

Provisions and Contingencies

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

Group Annual Accounts

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

Risk Management

Risk Registers and the resultant Action Plan are revised annually. Inclusions in the Board (Strategic) Risk Register at the 2021 review were:

- The potential for the Joint Board or its statutory officials to fail to meet their respective statutory duties, particularly with so much impending legislative change expected in the NDR function;
- The acute concern, in light of the expected surge in absent voter and emergency proxy applications, regarding delivery of our statutory functions in respect of the May 2021 Scottish Parliamentary Election;
- The risk to both the Assessor and ERO's statutory functions and to Joint Board employees' health arising from the coronavirus pandemic. As well as adding this risk to the Board Risk Register a separate risk register detailing the effects of the pandemic and the government restrictions was drafted and used to record and mitigate the risks arising throughout the year;
- Current and expected future local government settlements, with static or reduced funding, bring a number of related financial risks and/or risk of failure to meet statutory duties, particularly in light of the changes to NDR and the likely long terms effects on public sector funding caused by the coronavirus outbreak;

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD ANNUAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

Balance Sheet (Cont'd)

Risk Management(Cont'd)

- The potential failure to deliver a successful and accurate Revaluation in 2023 and/or implement the changes introduced by the Non-Domestic Rating (NDR) Reform Act, particularly in the context of a back-log in appeal disposals, the loss of qualified members of staff and recent failures to attract suitably qualified personnel;
- Further to the above, the combined effect of the back-log in appeal disposals, the ongoing lack of VAC Hearings and the receipt of further material change of circumstances appeals in March 2021 increase the risk of failing to dispose of appeals by the statutory deadlines; and
- The dependency of the Joint Board on ICT for delivery of its statutory functions and service delivery.

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

The risks in relation to the Scottish Parliamentary Election were been successfully managed and all statutory requirements and timetable were met. That risk will, therefore be treated as being closed.

3.3 EQUALITIES

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

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

An Equality Report was published in April 2021 that contains updates on our progress in achieving these Outcomes, Workforce Monitoring and Pay Gap. The Report can be viewed in full at <https://www.saa.gov.uk/dab-vjb/wp-content/uploads/sites/5/2021/04/Public-Sector-Equality-Duty-Report-2021-1.pdf>. In line with our Specific Equalities Duties, that report also contains a review of our stated outcomes.

The progress made in relation to increased declaration of disability and sexual orientation within the workforce is encouraging and it is important that the positive steps that have been taken are continued. It is also important that we continue to monitor service users' views in light of ongoing and future changes in statutory function. The above Outcomes will therefore be retained into the future. An additional Outcome with the aim of reducing the level of gender based occupational segregation has also been adopted.

3.4 STAFFING MATTERS

Development and Training

In any 'normal' year, employees review their training needs with their line manager and the resultant Training and Development Plan informs the provision of training throughout the year. For various reasons, including the pending policy review (see below) and the interruptions caused by the pandemic, annual reviews did not take place during 2020/21.

In line with an action from a Governance self-assessment, the current process was revised during 2019/20 to include elements of performance management and this resulted in a new Performance, Training and Development Policy being approved by the Joint Board in September 2020.

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD ANNUAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

3.4 STAFFING MATTERS (CONT'D)

Development and Training (Cont'd)

During autumn 2020 Line Managers piloted the new Policy through a limited number of 'performance and development conversations' which indicated a need for a more corporate approach to implementation. Progress has been made and roll-out briefings are scheduled to take place following the Scottish Parliamentary Election, with performance and development conversations to take place thereafter.

In addition to staff's Core Training programme, training was provided across a range of subjects in 2020/21 largely through in-house training and e-learning facilities. Specific attention was given to training and guidance materials for the reforms to the electoral canvass.

The last year proved to be another one of significant turnaround in employees. Having made several appointments in line with the 2020/21 Workforce Plan, we suffered from, or were given notice of, five resignations and two retirements which will take effect in the period up to June 2021. Six temporary staff were employed for a period of six weeks during the preparations for the Scottish Parliament Election. A 2021/22 Workforce Plan has been approved and the Management Team will continue to use that Plan along with performance information to keep staffing levels under review.

Personnel Policies

During the year, the Board approved a number of personnel and related policies, generally in line with those of West Dunbartonshire Council.

3.5 FREEDOM OF INFORMATION

The Joint Board's 'Guide to Information' was updated and maintained as required with relevant documents available from <https://www.saa.gov.uk/dab-vjb/wp-content/uploads/sites/5/2020/12/DAB-Guide-to-Information-through-the-MPS-December-2020.pdf>

A 'business as usual' approach has been taken to the majority of requests for information received, but in the calendar year to December 2020, 6 requests which specifically referred to the Freedom of Information Act were received. This compares to 15 requests in 2019 and 58 in 2018.

Two requests related to Electoral Registration, two to Non-Domestic Rating and two to Council tax. All requests were answered within the statutory timescales, some after clarification of the request was sought. There were no recurring requests that could be satisfied by proactive publication of any particular information.

3.6 RECORDS MANAGEMENT

An invitation to make a submission to the Keeper of the Records under the Progress Update Review process by May 2020 was not taken up but a progress update is in preparation for submission in May 2021.

3.7 PARTNERSHIPS

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

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

**DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD
ANNUAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021**

3.7 PARTNERSHIPS (CONT'D)

During 2020/21, the Association was active as a consultative body in relation to secondary legislation arising from the 2020 Non-Domestic Rating (Scotland) Act. The SAA has established a project plan for delivering the 2023 Revaluation, NDR reforms and other Barclay requirements. The SAA also took a lead role in government liaison and in the co-ordination of EROs' contingency and resilience plans for the Scottish Parliamentary Election.

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

The Valuation Joint Board obtains all of its 'back-office' functions including human resources, legal support, ICT support and financial services from West Dunbartonshire Council under a Service Level Agreement. Thanks are due to all of the West Dunbartonshire Council officials who support the Joint Board with specific thanks due to Joanne Thomson in WDC's Financial Resources Service who is moving to new pastures after providing the Joint Board with sterling support for a number of years.

3.8 CONCLUSION

2020/21 was a year in which all walks of life were dominated by the coronavirus pandemic and the Joint Board was no different. Initially our services were disrupted by the statutory lock-down and the direction to work from home but our staff reacted admirably both in expanding our home working capability and in redesigning our processes to allow many of them to be carried out digitally and, thereby, remotely. These changes did require the redirection of staff away from planned projects and work streams but they did allow us to progress our main statutory duties, including the full completion of a reformed annual electoral canvass.

The effects of the pandemic continued, albeit at varying levels, throughout the year. Planning for, and delivering, contingency and resilience in respect of the Scottish Parliamentary Election became hugely significant parts of our work. The statutory delay to both the NDR appeal disposal timetables and the next Revaluation provided essential breathing space but the slow-down in appeal disposal has already compressed the time available to deliver on both fronts.

Although the current indications in respect of the ongoing pandemic are encouraging, we will need to keep an awareness of the wider public health situation and revise plans and services accordingly. If there has been one over-riding theme in this last year it has been the need to flex to external circumstances.

Staff turnover is a fact of life but it is clear that loss of surveying staff, when taken with recent difficulties in recruiting qualified valuers, pose a risk to future service delivery.

Thanks are due to all staff and management for their endeavour, effort and co-operation throughout the year. Similarly, thanks are due to the Joint Board, and in particular, the Convenor and Vice Convenor for their continued support.

Councillor Richard Trail
Convenor of the Board

Date: 15 September 2021

David Thomson
Assessor & Electoral Registration
Officer

Date: 15 September 2021

Stephen West
Treasurer

Date: 15 September 2021

**DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD
ANNUAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021**

REMUNERATION REPORT

Introduction

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

Arrangements for Remuneration

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

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

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

Remuneration

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

Table 1: Remuneration of Senior Employees

Name	Position at 31/03/21	Year ended 31 March 2021		2019/20
		Salary, Fees & Allowances £000	Total Remuneration £000	Total Remuneration £000
David Thomson	Assessor & Electoral Registration Officer	104	104	101
Robert Nicol	Depute Assessor & ERO	86	86	84

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

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

**DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD
ANNUAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021**

REMUNERATION REPORT (Cont'd)

Remuneration of Employees receiving more than £50,000

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

Table 2: Remuneration

Bands £	Number of Employees	
	2019/2020	2020/2021
50,000 to 54,999	0	1
55,000 to 59,999	2	0
60,000 to 64,999	0	2
80,000 to 84,999	1	0
85,000 to 89,999	0	1
100,000 to 104,000	1	1
Total	4	5

Pension Benefits

For local government employees, the LGPS 2015 is a career average pension scheme. This means that pension benefits from 01/04/2015 are based on pensionable pay with inflation added. Pension is accrued at a rate of 1/49 of pensionable pay for each scheme year. Pension benefits can be accessed from age 55 but are reduced for retirements prior to 60th birthday. Pension benefits accrued before 1 April 2015 are protected and are based on final pay on retiring.

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

Table 3: Contribution Rate

The tiers and members contributions rates for 2020/21 whole time pay	Contribution rate 2020/21
On earnings up to and including £22,200	5.50%
On earnings above £22,201 and up to £27,100	7.25%
On earnings above £27,101 and up to £37,200	8.50%
On earnings above £37,201 and up to £49,600	9.50%
On earnings above £49,601	12.00%

If a person works part-time their contribution rate is worked out on the whole-time pay rate for the job, with actual contributions paid on actual pay earned. There is no automatic entitlement to a lump sum. Members may opt to give up (commute) pension for lump sum up to the limit set by the Finance Act 2004. The accrual rate guarantees a pension based on 1/49th of pay from 1 April 2015. Prior to this the accrual rate guarantees a pension based on 1/60th of final pensionable salary and years of pensionable service. Prior to 2009 the accrual rate guaranteed a pension based on 1/80th and a lump sum based on 3/80th of final pensionable salary and years of pensionable service.

**DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD
ANNUAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021**

REMUNERATION REPORT (Cont'd)

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

Pension Benefits of Senior Employees

Table 4: In-year contributions and accrued benefits

Name	For year to 31 March 2021			For year to 31 March 2020		
	In-year Contribution	Accrued pension benefits		In-year Contribution	Accrued pension benefits	
	£000	Pension £000	Lump Sum £000	£000	Pension £000	Lump Sum £000
David Thomson	21	53	91	20	50	88
Robert Nicol	18	35	49	17	32	47

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

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

Exit Packages

There were no exit packages during financial years 2020/21 and 2019/20.

Trade Union Facility Time

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

**DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD
ANNUAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021**

REMUNERATION REPORT (Cont'd)

Trade Union Facility Time (Cont'd)

Details of the Facility Time within Dunbartonshire and Argyll & Bute Valuation Joint Board during the year to 31 March 2021 are shown in the table below.

Table 5: Trade Union

Trade Union Officials	Trade Union Representative
0	1
Percentage of Time Spent on Facility Time	
Percentage	Employees
Less than <1%	1
Total cost of facility time	
0	
Total pay bill	
£2,140,725	
Percentage of Pay Bill Spent on Facility Time	
0.00%	
Paid TU Activities	
N/A	

Councillor Richard Trail
Convenor of the Board
Date: 15 September 2021

David Thomson
Assessor and Electoral Registration Officer
Date: 15 September 2021

**DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD
ANNUAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021**

STATEMENT OF RESPONSIBILITIES

The Boards Responsibilities:

The Board is required to:

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

I confirm that the Annual Accounts were approved for signature by the Board at its meeting on 15 September 2021.

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

Councillor Richard Trail
Convenor of the Board
Date: 15 September 2021

**DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD
ANNUAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021**

STATEMENT OF RESPONSIBILITIES (Cont'd)

The Treasurer's Responsibilities:

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

In preparing the Annual Accounts, the Treasurer has:

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

The Treasurer's Responsibilities:

The Treasurer has also:

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

I certify that the Financial Statements give a true and fair view of the financial position of the Board at the reporting date and the transactions of Board for the year ended 31 March 2021.

Stephen West
Treasurer
Date: 15 September 2021

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD ANNUAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

ANNUAL GOVERNANCE STATEMENT

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

Scope of Responsibility

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

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

Governance Framework

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

The above code explains how Dunbartonshire and Argyll & Bute Valuation Joint Board aims to deliver good governance and reviews the effectiveness of these arrangements on an annual basis.

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

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

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

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

**DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD
ANNUAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021**

ANNUAL GOVERNANCE STATEMENT (Cont'd)

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

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

The overall control arrangements include:

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

Having considered all the principles of the CIPFA Code of practice on managing the risk of fraud and corruption, I am satisfied that, subject to the action identified below, the Joint Board has, in partnership with West Dunbartonshire Council, adopted a response that is appropriate for its fraud and corruption risks and commits to maintain its vigilance to tackle fraud.

Action to be taken to manage the risk of fraud:

Action	Responsibility	Target Date
Include a risk specific to the management of risk and fraud in the Joint Board's Operational Risk Register, noting existing mitigations and any actions identified as necessary.	Assessor/ Management Team	July 2021

Review of Effectiveness

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

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

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

- the work of managers within both the Joint Board and West Dunbartonshire Council who have responsibility for the development and maintenance of the financial control framework;
- the work undertaken by West Dunbartonshire Council's Internal Auditors during the year to 31 March 2021;
- the assessment of risk completed during reviews of the strategic audit plan;

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD ANNUAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

ANNUAL GOVERNANCE STATEMENT (Cont'd)

Review of Effectiveness (Cont'd)

- reports issued by the Valuation Joint Board's External Auditors and other review bodies; and
- knowledge of the Valuation Joint Board's governance, risk management and performance monitoring arrangements.

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

We are satisfied that the Valuation Joint Board has in place a sound system of internal financial control and that appropriate mechanisms are in place to identify any areas of weakness and to take appropriate action. This is corroborated by an Annual Assurance Statement prepared by the Shared Services Manager Audit & Fraud stating that reasonable assurance can be placed upon the adequacy and effectiveness of the Joint Board's internal control system in the year to 31 March 2021.

COVID-19

The pandemic and the government restrictions implemented to control it from March 2020 tested how well the risk management, governance and internal control framework is operating within the Board.

As recommended by Audit Scotland, the Joint Board carried out a review of its governance and risk, in the context of the outbreak, using Audit Scotland's 'Covid-19 – Guide for audit and risk committees'. No significant issues arose from the self-assessment but the Guide provided a formal framework for identifying required actions, many of which have been completed or are ongoing.

Annual Performance

Examples of developments which have led to significant improvement in arrangements for control, governance or risk management within the Joint Board during 2020/21 include:

- To ensure that the new powers given to assessors to improve information gathering capabilities and deter avoidance in respect of non-domestic rating functions were implemented, new forms, processes and procedures around Assessor Information Notices (AINs), Civil Penalties (CPs) and appeals against civil penalties were implemented. A new database was developed and implemented for the administration of AINs. West Dunbartonshire Council's invoicing and receipting systems were developed to facilitate collection;
- To ensure compliance with statute, provide improved targeting of electoral correspondence and to effect significant financial savings, new processes and procedures, including upgraded ICT systems were implemented for both the annual electoral canvass and the extensions of the franchise. A new Canvass Plan was devised and implemented and the Participation Strategy was reviewed. In-house staff and canvasser guidance were produced and training was provided;
- Audit Action Plans were agreed and actions taken that formalised the management of risks arising from the coronavirus outbreak and sought to improve canvass procedures;
- The development and approval of a Performance, Development and Training Policy aims to create a more direct relationship between employees' key tasks and organisational objectives and provide a more formalised structure for management of performance;
- To comply with statute and provide enhanced transparency and accountability in our NDR functions, various process and ICT developments were progressed. In particular, Business Growth Accelerator (BGA), 'new' and 'improved', markers were implemented and the back-office/ICT changes required to facilitate expansion of valuations available at the SAA portal were completed;

**DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD
ANNUAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021**

ANNUAL GOVERNANCE STATEMENT (Cont'd)

Annual Performance (Cont'd)

- A new Complaints Handling Procedure, in line with the new Model Complaints Handling Procedure, that ensures Best Practice in complaints handling, recording, reporting and organisational learning, was developed, approved and implemented;
- An Equalities Report incorporating workforce monitoring, pay gap reporting and a review of the Joint Board's Equalities Outcomes was prepared;
- Home working capability was extended to all relevant staff with new digital processes being implemented in a number of areas of service function, budgetary control and elsewhere. Board meetings were held virtually and reviews of our reaction to the coronavirus pandemic were completed; and
- Various contingency arrangements were planned for and implemented in preparation for the Scottish Parliamentary Election in May 2021, including the establishment of a Risk Register, the employment of temporary staff and procurement of additional equipment.

The following areas were identified by the Assessor & ERO for further improvements in 2021/22:

- Further consideration will be given to the secondary legislation which will be required to implement the Non-Domestic Rates (Scotland) Act. The Management Team, internal NDR Reform Project Team and our ICT Support Team will devise and amend procedures and systems, with a strong focus on the requirement for a new proposals and appeals system to be in place by April 2022;
- The operational requirements to improve accessibility to hard copy Non-Domestic Rating and Council Tax information and data will be reviewed and the requirements for a solution will be scoped and costed, allowing a budget bid to be made in March 2022;
- A review of the outcomes of the 2020 canvass will be completed in line with Internal Audit recommendations and any lessons learned effected for the 2021 and subsequent canvasses;
- The new Performance, Development and Training Policy will be implemented following a 'roll-out' briefing;
- A formal Data Sharing Agreement to formalise the processes and procedures around WDC handling of VJB data for the purposes of HR&OD, payroll and pensions will be developed and agreed;
- A review of the Joint Board's Standing Orders will be completed to ensure that remote/virtual meetings of the Board are compliant; and
- Working with colleagues in the SAA, valuation templates will be agreed and valuations of additional categories of subject will be made available for public view at the Scottish Assessors website on a rolling basis.

Assurance

On the basis of the assurance provided, we consider the governance and internal control environment operating during 2020/21 to provide reasonable and objective assurance that any significant risks impacting on the achievement of our principal objectives will be identified and actions taken to avoid or mitigate their impact. Systems are in place to continually review and improve the governance and internal control environment and action plans are in place to address identified areas for improvement.

Councillor Richard Trail
Convenor of the Board

David Thomson
Assessor & Electoral Registration
Officer

Stephen West
Treasurer

Date: 15 September 2021

Date: 15 September 2021

Date: 15 September 2021

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD ANNUAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

INTRODUCTION TO ANNUAL ACCOUNTS

The Annual Accounts comprise the following primary statements:

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

Comprehensive Income and Expenditure Statement

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

Movement in Reserves Statement

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

Balance Sheet

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

Cash Flow Statement

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

**DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD
ANNUAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021**

COMPREHENSIVE INCOME AND EXPENDITURE STATEMENT

2019/20 Net Expenditure £000		Notes	2020/21 Net Expenditure £000
	Income		
(11)	Customer Receipts		(11)
	Expenditure		
2,446	Employee Costs	2	2,457
111	Property Costs		105
44	Transport Costs		7
250	Supplies & Services		308
30	Payment to Other Bodies		43
123	Support Services		123
14	Depreciation, Amortisation & Impairment	2/6	15
3,007	Net Cost of Service		3,047
(2,735)	Revenue Contributions	13	(2,755)
(77)	Government Grants	14	(132)
(29)	Capital Contributions	10	(22)
(2,841)	Other Operating Income		(2,909)
166	Net Operating Expenditure		138
0	Interest Receivable		(1)
129	Net Interest on the net defined benefit liability/(assets)	4	76
129	Finance and Investment Income and Expenditure		75
295	(Surplus)/Deficit on provision of services		213
(2,362)	Remeasurement of the net defined benefit liability/(assets)	4	(1,074)
(2,362)	Other Comprehensive (Income) & Expenditure		(1,074)
(2,067)	Total Comprehensive (Income) & Expenditure		(861)

**DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD
ANNUAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021**

MOVEMENT IN RESERVES STATEMENT

2020/21

	Usable Reserves		Unusable Reserves				Total Reserves
	Fund Balance	Capital Requisition Unapplied Account	Capital Adjustment Account	Revaluation Reserve	Pension Reserve	Employee Statutory Mitigation Account	
	£000	£000	£000	£000	£000	£000	£000
Opening Balance as at 1 April 2020	584	38	600	35	(3,190)	(23)	(1,956)
Movements in Reserves							
Surplus or (Deficit) on provision of Services	(213)	0	0	0	0	0	(213)
Other Comprehensive Income and Expenditure	0	0	0	0	1,074	0	1,074
Total Comprehensive Income and Expenditure	(213)	0	0	0	1,074	0	861
Adjustments between accounting basis & Funding Basis							
Depreciation	15	0	(15)	0	0	0	0
Pension Scheme Adjustment	310	0	0	0	(310)	0	0
Net Transfer to or from earmarked reserves required by legislation	28	0	0	0	0	(28)	0
Capital requisitions applied to fund capital expenditure	(22)	22	0	0	0	0	0
Capital requisitions unapplied adjustments between accounting basis and funding basis under regulations	(0)	(19)	19	0	0	0	0
Total Statutory Adjustments	331	3	4	0	(310)	(28)	0
Increase/Decrease in Year	118	3	4	0	764	(28)	861
Balance at 31 March 2021	702	41	604	35	(2,426)	(51)	(1,095)
Total Usable		743		Total Unusable		(1,838)	

**DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD
ANNUAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021**

MOVEMENT IN RESERVES STATEMENT

2019/20

	Usable Reserves		Unusable Reserves				Total Reserves
	Fund Balance	Capital Requisition Unapplied Account	Capital Adjustment Account	Revaluation Reserve	Pension Reserve	Employee Statutory Mitigation Account	
	£000	£000	£000	£000	£000	£000	£000
Opening Balance as at 1 April 2019	552	25	598	35	(5,217)	(16)	(4,023)
Movements in Reserves							
Surplus or (Deficit) on provision of Services	(295)	0	0	0	0	0	(295)
Other Comprehensive Income and Expenditure	0	0	0	0	2,362	0	2,362
Total Comprehensive Income and Expenditure	(295)	0	0	0	2,362	0	2,067
Adjustments between accounting basis & Funding Basis							
Depreciation	14	0	(14)	0	0	0	0
Pension Scheme Adjustment	335	0	0	0	(335)	0	0
Net Transfer to or from earmarked reserves required by legislation	7	0	0	0	0	(7)	0
Capital requisitions applied to fund capital expenditure	(29)	29	0	0	0	0	0
Capital requisitions unapplied adjustments between accounting basis and funding basis under regulations	(0)	(16)	16	0	0	0	0
Total Statutory Adjustments	327	13	2	0	(335)	(7)	(0)
Increase/Decrease in Year	32	13	2	0	2,027	(7)	2,067
Balance at 31 March 2020	584	38	600	35	(3,190)	(23)	(1,956)
Total Usable		622		Total Unusable		(2,578)	

**DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD
ANNUAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021**

BALANCE SHEET AS AT 31 MARCH 2021

31 March 2020 £000	Notes		31 March 2021 £000
636	6	Property, plant and equipment	640
<u>636</u>		Total Long Term Assets	<u>640</u>
711	7	Short Term Debtors	897
<u>711</u>		Current Assets	<u>897</u>
(113)	8	Short Term Creditors	(206)
<u>(113)</u>		Current Liabilities	<u>(206)</u>
(3,190)	4	Net Pensions Liability	(2,426)
<u>(3,190)</u>		Long Term Liabilities	<u>(2,426)</u>
<u>(1,956)</u>		Net Assets/(Liabilities)	<u>(1,095)</u>
		Represented by:	
622	9/10	Usable Reserves	743
(2,578)	11	Unusable Reserves	(1,838)
<u>(1,956)</u>		Total Reserves	<u>(1,095)</u>

The unaudited Financial Statements were issued on 18 June 2021 and the audited Annual Accounts were authorised for issued on 15 September 2021.

Stephen West
Treasurer
15 September 2021

**DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD
ANNUAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021**

CASH FLOW STATEMENT

2019/20		2020/21
£000		£000
	Operating Activities	
(2,812)	Grants	(2,887)
(11)	Sale of goods and rendering of services	(11)
<u>(2,823)</u>	Cash Inflows from Operating Activities	<u>(2,898)</u>
2,249	Cash paid to and on behalf of employees	2,128
587	Other payments for operating activities	773
<u>2,836</u>	Cash Outflows from Operating Activities	<u>2,901</u>
<u>13</u>	Net Cash Flows from Operating Activities	<u>(3)</u>
	Investing Activities	
16	Purchase of Assets	19
(29)	Other receipts from investing activities	(22)
<u>13</u>	Net Cash Flows from Investing Activities	<u>3</u>
	Financing Activities	
0	Interest Payable	0
<u>0</u>	Net Cash Flows from Financing Activities	<u>0</u>
<u>0</u>	Net (Increase)/Decrease in Cash and Cash Equivalents	<u>0</u>
0	Cash and cash equivalents at the beginning of the reporting period	0
0	Cash and cash equivalents at the end of the reporting period	0
<u>0</u>		<u>0</u>

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD ANNUAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

NOTES TO THE ANNUAL ACCOUNTS

Note 1 - Accounting Policies

1. General Principles

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

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

2. Accruals of Income and Expenditure

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

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

3. Cash and Cash Equivalents

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

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

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

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

**DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD
ANNUAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021**

NOTES TO THE ANNUAL ACCOUNTS (Cont'd)

4. Changes in Accounting policies, Estimates and Errors

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

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

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

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

5. Charges to Revenue for non-current assets

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

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

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

6. Intangible assets

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

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

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

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

**DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD
ANNUAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021**

Note 1 - Accounting Policies (Cont'd)

7. Property, Plant and Equipment

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

Recognition

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

Measurement

Initially measured at cost, comprising of:

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

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

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

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

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

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

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

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

**DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD
ANNUAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021**

Note 1 - Accounting Policies (Cont'd)

7. Property, Plant and Equipment (Cont'd)

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

Impairment

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

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

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

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

Depreciation

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

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

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

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

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

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

8. Employee Benefits

Benefits payable during employment

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

**DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD
ANNUAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021**

8. Employee Benefits (Cont'd)

Benefits payable during employment (Cont'd)

An accrual is made against the services in the Surplus or Deficit on the Provision of Service for the costs of holiday entitlement and other forms of leave earned by the employee but not taken before the year end and which employees can carry forward into the next financial year. Any accrual made is required under statute to be reversed out of the General Fund balance by a credit to the Employee Statutory Mitigation Account in the Movement in Reserves Statement.

Termination Benefits

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

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

Post-Employment Benefits

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

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

- The liabilities of the pension fund attributable to the Board are included within the Balance Sheet on an actuarial basis using the projected unit method (i.e. an assessment of the future payments that will be made in relation to retirement benefits earned to date by employees, based upon assumptions about mortality rates, employee turnover rates and projection of earnings for current employees),
- Liabilities are discounted to their value at current prices using a discount rate of 2% (based upon the indicative return rate on long dated high quality corporate bonds);
- All assets are at bid value and are split into Quoted Prices in Active Markets and Prices not quoted in Active Markets, they are now shown in the notes in more detail; and
- Split by Equity Securities, Debt Securities, Private Equity, Real Estate, Investment Funds, Derivatives, Cash.
- The change in the net pensions liability is analysed into six components:
 - Current service cost – the increase in liabilities as result of years of service earned this year – allocated in the Comprehensive Income and Expenditure Statement to the services for which the employee worked;

**DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD
ANNUAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021**

Note 1 - Accounting Policies (Cont'd)

Post-Employment Benefits (Cont'd)

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

In relation to retirement benefits, statutory provisions require the Fund to be charged with the amount payable by the Board to the pension fund or directly to pensioners in the year, not the amount calculated in accordance to the relevant accounting standards. In the Movement in Reserves Statement this means that there are appropriations to and from the Pension Reserve to remove any notional debits and credits for retirement benefits and replace them with the cash paid or payable at the year end, to the pension fund and pensioners. The negative balance that arises on the Pension Reserve measures the beneficial impact on the Fund of being required to account for retirement benefits on the basis of cash flows rather than as benefits earned by employees.

Discretionary Benefits

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

9. Events after the reporting period

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

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

**DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD
ANNUAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021**

10. Operating Leases

Board as Lessee

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

Board as Lessor

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

Provisions

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

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

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

Contingent Liabilities

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

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

11. Contingent assets

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

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

12. VAT

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

**DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD
ANNUAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021**

Note 1 - Accounting Policies (Cont'd)

13. Reserves

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

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

Note 2 – Expenditure and Funding Analysis

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

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

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

2020/21

	Net Chargeable to the General Fund £000	Adjustments between Funding and Accounting Basis £000	Net Expenditure in the Comprehensive Income and Expenditure Statement £000
Employee Costs	2,195	262	2,457
Depreciation	0	15	15
Capital Income	0	(22)	(22)
Net Interest on the net defined benefit liability/(assets)	0	76	76
Total	2,195	331	2,526

**DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD
ANNUAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021**

Note 2 – Expenditure and Funding Analysis (Cont'd)

2019/20	Net Chargeable to the General Fund £000	Adjustments between Funding and Accounting Basis £000	Net Expenditure in the Comprehensive Income and Expenditure Statement £000
Employee Costs	2,233	213	2,446
Depreciation	0	14	14
Capital Income	0	(29)	(29)
Net Interest on the net defined benefit liability/(assets)	0	129	129
Total	2,233	327	2,560

Note 3 – Operating Leases

Board as Lessor

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

The minimum lease payments in future years are:

31 March 2020 £000		31 March 2021 £000
2	Not later than one year	2
3	Later than one year and not later than five years	0
0	Later than five years	0
<u>5</u>		<u>2</u>

Board as Lessee

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

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

31 March 2020 £000		31 March 2021 £000
4	Not later than one year	3
4	Later than one year and not later than five years	10
0	Later than five years	0
<u>8</u>		<u>13</u>

**DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD
ANNUAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021**

Note 4 – Defined Benefit Pension Schemes

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

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

The employers' contribution rate is set by the Fund actuaries following valuation. The employer contribution rate for 2020/21 is set at 23.3% and 2019/20 was 23.3%. In 2020/21, the Board paid an employer's contribution of £0.313m (2019/20 £0.301m).

In addition, the Board is responsible for all pension payments relating to added years' benefits which it has awarded together with the related increases. Strain on the Fund costs are charged in year for any early retirals. There was no Severance or Strain on the Fund Payments during financial year 2020/21 (2019/20: £0).

The Board fully complies with the international accounting standard (IAS 19) concerning the disclosure of information on pension. IAS 19 states that although the pension benefits will not be payable until the employee retires; the Board has a commitment to make these payments and must disclose the cost of this in its accounts at the time employees earn their future entitlements.

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

**DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD
ANNUAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021**

Note 4 – Defined Benefit Pension Schemes (Cont'd)

Restated 2019/20 £000		2020/21 £000
	Net cost of services	
687	Current service cost	556
(171)	Past service cost (including curtailments)	0
<u>516</u>		<u>556</u>
	Financing and investment Income and Expenditure	
129	Net Interest	76
<u>129</u>		<u>76</u>
<u>645</u>	Total post-employment benefit charged to the Surplus or Deficit on the provision of Services	<u>632</u>
1,485	Return on assets excluding amounts included in net interest	(4,854)
(2,763)	Changes in financial assumptions	5,293
(967)	Changes in demographic assumptions	(856)
(117)	Other experience	(657)
<u>(2,362)</u>	Total remeasurements recognised in Other Comprehensive Income (OCI)	<u>(1,074)</u>
	Movement in Reserves Statement	
(645)	Reversal of net charges made to surplus of deficit for post-employment benefits	(632)
	Actual amount charged against the General Fund balance in the year	
<u>301</u>	Employer contributions payable to Scheme	<u>313</u>

The underlying assets and liabilities for retirement benefits attributable to the Board as at 31 March 2021 are as follows:

	2019/20 £000	2020/21 £000
Fair value of plan assets	21,366	25,545
Present Value of defined benefit obligations	(24,345)	(27,736)
Net (liabilities)/assets in the Strathclyde Pension Fund	<u>(2,979)</u>	<u>(2,191)</u>
<u>Present Value of Unfunded Liabilities</u>	(211)	(235)
Pre Local Government Reorganisation		
Net pension asset/(liability)	<u>(3,190)</u>	<u>(2,426)</u>

For the Strathclyde Local Government Pension Scheme at 31 March 2021 the Board has a net liability £2.191m and for the unfunded liabilities a net liability of £0.235m. The Board's net liability of £2.426m at 31 March 2021 reflects the future obligations to fund retirement benefits. This represents a decrease in the net liability of £0.764m compared to the position at 31 March 2020.

The actual return on assets is based on long term future investment return for each asset class as at the beginning of the period. The actual rate of returns is 25.1% as at 31/03/21, this is an increase from (4.2%) as at 31/03/20.

**DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD
ANNUAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021**

Note 4 – Defined Benefit Pension Schemes (Cont'd)

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

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

2019/20		2020/21
£000		£000
27,626	Opening balance	24,556
687	Current service cost	556
(171)	Past service cost (including curtailments)	566
666	Interest cost	103
102	Contributions by Members	5,293
(2,763)	Actuarial gains/losses in financial assumptions	(1,706)
(117)	Other Experience	(9)
(9)	Estimated unfunded benefits paid	(532)
(498)	Estimated benefits paid	(856)
(967)	Changes in demographic assumptions	<u>27,971</u>
<u>24,556</u>		

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

2019/20		2020/21
£000		£000
22,409	Opening balance	21,366
(1,485)	Expected return on assets	4,854
537	Interest Income	490
102	Contributions by Members	103
301	Contributions by employer	313
9	Contributions in respect of unfunded benefits	9
(9)	Estimated unfunded benefits paid	(9)
0	Other experience	(1,049)
(498)	Estimated benefit paid	(532)
<u>21,366</u>		<u>25,545</u>

The Valuation Joint Board's share of the pension funds asset at 31 March 2021 comprised:

Asset Category	31 March 2021			31 March 2020		
	Quoted Prices in Active Markets £000	Prices not Quoted in Active Markets £000	Total £000	Quoted Prices in Active Markets £000	Prices not Quoted in Active Markets £000	Total £000
Equity Securities	5,793	30	5,823	4,929	13	4,942
Debt Securities	0	0	0	670	0	670
Private Equity	0	4,704	4,704	0	2,553	2,553
Real Estate	0	2,078	2,078	0	1,934	1,934
Investment funds and unit trusts	235	12,227	12,462	7,014	2,093	9,107
Derivatives	(2)	0	(2)	0	0	0
Cash & Cash Equivalent	466	14	480	1,100	1,060	2,160
Totals	6,492	19,053	25,545	13,713	7,653	21,366

**DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD
ANNUAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021**

Note 4 – Defined Benefit Pension Schemes (Cont'd)

Asset and Liability Matching Strategy (ALM)

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

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

	31 March 2021
Actual rate of return	25.1%
Inflation/pension increase rate	2.85%
Salary increase rate	3.55%
Discount rate	2.00%

Mortality

Life expectancy is based on the Funds VitaCurves with improvements in line with the CMI 2020 model with a 0% weighting of 2020 data, standard smoothing(Sk7), initial adjustment of 0.5% and a long term rate of improvement of 1.5% p.a. Based on these assumptions, the average future life expectancies at age 65 are summarised below:

	Males	Females
Current pensioners	19.8 years	22.6 years
Future Pensioners	21.2 years	24.7 years

Sensitivity Analysis

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

	Approximate % increase to Employer Liability	Approximate monetary Amount (£000)
Rate for discounting fund liabilities (0.5% decrease)	10%	2,689
Rate of salary increase (0.5% increase)	2%	475
Rate of pension increase (0.5% increase)	8%	2,139

The total employer contributions expected to be made to the Local Government Pension Scheme for 2021/22 is £351,000.

Note 5 – External Audit Costs

In 2020/21 the Board incurred the following fees relating to external audit in respect of external audit services undertaken in accordance with the Code of Audit Practice:

2019/20 £000		2020/21 £000
7	Fees payable for external audit services	8
<u>7</u>		<u>8</u>

**DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD
ANNUAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021**

Note 6 – Property, Plant and Equipment

	Land & Buildings £000	Plant & Equipment £000	Total £000
Movements in costs or values			
1 April 2019	621	146	767
Additions	0	16	16
31 March 2020	621	162	783
Additions	0	19	19
31 March 2021	621	181	802
Movements in depreciation and impairment			
1 April 2019	(11)	(123)	(134)
Depreciation charge	(3)	(10)	(13)
31 March 2020	(14)	(133)	(147)
Depreciation charge	(4)	(11)	(15)
31 March 2021	(18)	(144)	(162)
Net Book Value			
At 31 March 2020	607	29	636
At 31 March 2021	603	37	640

Revaluations

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

Note 7 – Debtors

2019/20 £000		2020/21 £000
8	Other Entities and Individuals	5
703	Other Local Authorities	892
<u>711</u>		<u>897</u>

Note 8 – Creditors

2019/20 £000		2020/21 £000
18	Central Government Bodies	54
80	Other Entities and Individuals	140
15	Other Local Authorities	12
<u>113</u>		<u>206</u>

**DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD
ANNUAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021**

Note 9 – Balances & Reserves

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

	£000
Opening Balance at 1 April 2020	584
Revenue Gains/(Losses) on the fund	118
Closing Balance at 31 March 2021	702
Earmarked Balances:-	
2021/22 Budget	(129)
Total Earmarked Balance	(129)
Total General Reserves (incl. £0.100m prudential reserve)	573

Note 10 – Capital Expenditure and Capital Financing

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

2019/20		2020/21
£000		£000
29	Contributions from Authorities	12
0	Capital Funding from Current Revenue (CFCR)	10
25	Unapplied Capital contributions b/forward	38
	Capital expenditure incurred during the year:	
(6)	Upgrade PCs	(5)
(10)	Servers	(1)
0	Scanners & Laptops	(8)
0	Network Upgrade - Clydebank	(5)
38	Unapplied Capital contributions c/forward	41

Note 11 – Unusable Reserves

2019/20		2020/21
£000		£000
600	Capital Adjustment Account	604
35	Revaluation Reserve	35
(3,190)	Pension Reserve	(2,426)
(23)	Employee Statutory Mitigation Account	(51)
(2,578)	Total Unusable Reserves	(1,838)

Capital Adjustment Account

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

**DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD
ANNUAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021**

Note 11 – Unusable Reserves (Cont'd)

Capital Adjustment Account (Cont'd)

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

Revaluation Reserve

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

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

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

Pension Reserve

The pension reserve absorbs the timing differences arising from the different arrangements for accounting for post-employment benefits and for funding benefits in accordance with statutory provisions. The Board accounts for post-employment benefits in the comprehensive income and expenditure as the benefits are earned by employees accruing years of service, updating the liabilities recognised to reflect inflation, changing assumptions and investment returns on any resources set aside to meet the costs. However statutory arrangements require benefits earned to be financed as the Board makes employer's contributions to pension funds or eventually pays any pension for which it is directly responsible. The debit balance on the pensions reserve therefore shows a substantial shortfall in the benefits earned by past and current employees and the resources the Board has set aside to meet them. The statutory arrangements will ensure that funding will have been set aside by the time the benefits come to be paid.

Employee Statutory Mitigation Account

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

Capital Requisition Unapplied Account

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

Note 12 – Contingent Assets & Liabilities

The Board has not identified any Contingent Assets and Liabilities.

**DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD
ANNUAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021**

Note 13 – Contributions from Authorities

Revenue 2019/20		Revenue 2020/21
£000		£000
1,363	Argyll & Bute Council	1,369
663	East Dunbartonshire Council	672
709	West Dunbartonshire Council	714
<u>2,735</u>		<u>2,755</u>

Note 14 – Government Grants

The Board received a total of £0.254m of government grants in 20/21 to continue with the delivery of Individual Electoral Registration; Extension of the Electoral Franchise and additional funding for the Scottish Parliament Election.

The board credited £0.132m to the Comprehensive Income and Expenditure as shown in the table below.

2019/20		2020/21
£000		£000
0	Scottish Government	117
77	Cabinet Office	15
<u>77</u>		<u>132</u>

Grant income of £0.125m has been carried forward into financial year 2021/22 to fund expenditure that will be incurred at the beginning of the financial year.

Note 15 – Related Parties

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

Independent auditor's report to the members of Dunbartonshire and Argyll & Bute Valuation Joint Board and the Accounts Commission

Reporting on the audit of the financial statements

Opinion on financial statements

I certify that I have audited the financial statements in the annual accounts of Dunbartonshire and Argyll & Bute Valuation Joint Board for the year ended 31 March 2021 under Part VII of the Local Government (Scotland) Act 1973. The financial statements comprise the Comprehensive Income and Expenditure Statement, Movement in Reserves Statement, Balance Sheet, Cashflow Statement and Notes to the Annual Accounts, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and International Financial Reporting Standards (IFRSs) as adopted by the European Union, and as interpreted and adapted by the Code of Practice on Local Authority Accounting in the United Kingdom 2020/21 (the 2020/21 Code).

In my opinion the accompanying financial statements:

- give a true and fair view in accordance with applicable law and the 2020/21 Code of the state of affairs of the body as at 31 March 2021 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 2020/21 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.

Basis for opinion

I conducted my audit in accordance with applicable law and International Standards on Auditing (UK) (ISAs (UK)), as required by the Code of Audit Practice approved by the Accounts Commission for Scotland. My responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of my report. I was appointed under arrangements approved by the Accounts Commission on 10/06/2021. The period of total uninterrupted appointment is one year. I am independent of Dunbartonshire and Argyll & Bute Valuation Joint Board in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK including the Financial Reporting Council's Ethical Standard, and I have fulfilled my other ethical responsibilities in accordance with these requirements. Non-audit services prohibited by the Ethical Standard were not provided. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Conclusions relating to going concern basis of accounting

I have concluded that the use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on Dunbartonshire and Argyll & Bute Valuation Joint Board's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from when the financial statements are authorised for issue.

Risks of material misstatement

I report in a separate Annual Audit Report, available from the [Audit Scotland website](#), the most significant assessed risks of material misstatement that I identified and my judgements thereon.

Responsibilities of the Treasurer and Joint Board for the financial statements

As explained more fully in the Statement of the Responsibilities, the Treasurer is responsible for the preparation of financial statements that give a true and fair view in accordance with the financial reporting framework, and for such internal control as the Treasurer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Treasurer is responsible for assessing the Dunbartonshire and Argyll & Bute Valuation Joint Board's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless deemed inappropriate.

The Valuation Joint Board is responsible for overseeing the financial reporting process.

Auditor's responsibilities for the audit of the financial statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. Irregularities, including fraud, are instances of non-compliance with laws and regulations. I design procedures in line with my responsibilities outlined above to detect material misstatements in respect of irregularities, including fraud. Procedures include:

- obtaining an understanding of the applicable legal and regulatory framework and how the body is complying with that framework;
- identifying which laws and regulations are significant in the context of the body;
- assessing the susceptibility of the financial statements to material misstatement, including how fraud might occur; and
- considering whether the audit team collectively has the appropriate competence and capabilities to identify or recognise non-compliance with laws and regulations.

The extent to which my procedures are capable of detecting irregularities, including fraud, is affected by the inherent difficulty in detecting irregularities, the effectiveness of the body's controls, and the nature, timing and extent of the audit procedures performed.

Irregularities that result from fraud are inherently more difficult to detect than irregularities that result from error as fraud may involve collusion, intentional omissions, misrepresentations, or the override of internal control. The capability of the audit to detect fraud and other irregularities depends on factors such as the skilfulness of the perpetrator, the frequency and extent of manipulation, the degree of collusion involved, the relative size of individual amounts manipulated, and the seniority of those individuals involved.

A further description of the auditor's responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website www.frc.org.uk/auditorsresponsibilities. This description forms part of my auditor's report.

Reporting on other requirements

Opinion prescribed by the Accounts Commission on the audited part of the Remuneration Report

I have audited the part of the Remuneration Report described as audited. In my opinion, the audited part of the Remuneration Report has been properly prepared in accordance with The Local Authority Accounts (Scotland) Regulations 2014.

Statutory other information

The Treasurer is responsible for the statutory other information in the annual accounts. The statutory other information comprises the Management Commentary, Annual Governance Statement, Statement of Responsibilities and the unaudited part of the Remuneration Report. My responsibility is to read all the statutory other information and, in doing so, consider whether the statutory other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this statutory other information, I am required to report that fact. I have nothing to report in this regard. My opinion on the financial statements does not cover the statutory other information and I do not express any form of assurance conclusion thereon except on the Management Commentary and Annual Governance Statement to the extent explicitly stated in the following opinions prescribed by the Accounts Commission.

Opinions prescribed by the Accounts Commission on Management Commentary and Annual Governance Statement

In my opinion, based on the work undertaken in the course of the audit:

- the information given in the Management Commentary for the financial year for which the financial statements are prepared is consistent with the financial statements and that report has been prepared in accordance with statutory guidance issued under the Local Government in Scotland Act 2003; and
- the information given in the Annual Governance Statement for the financial year for which the financial statements are prepared is consistent with the financial statements and that report has been prepared in accordance with the Delivering Good Governance in Local Government: Framework (2016).

Matters on which I am required to report by exception

I am required by the Accounts Commission to report to you if, in my opinion:

- adequate accounting records have not been kept; or
- the financial statements and the audited part of the Remuneration and Staff Report are not in agreement with the accounting records; or
- I have not received all the information and explanations I require for my audit.

I have nothing to report in respect of these matters.

Conclusions on wider scope responsibilities

In addition to my responsibilities for the annual accounts, my conclusions on the wider scope responsibilities specified in the Code of Audit Practice are set out in my Annual Audit Report.

Use of my report

This report is made solely to the parties to whom it is addressed in accordance with Part VII of the Local Government (Scotland) Act 1973 and for no other purpose. In accordance with paragraph 120 of the Code of Audit Practice, I do not undertake to have responsibilities to members or officers, in their individual capacities, or to third parties.

Christopher Gardner

Audit Scotland

8 Nelson Mandela Place

Glasgow, G2 1BT

15th September 2021

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Treasurer

Valuation Joint Board – 15 September 2021

Subject: Revenue & Capital Budgetary Control Report to 31 August 2021 (Period 5)

1. Purpose

- 1.1 The purpose of this report is to advise Members on the progress of the revenue budget and the capital programme for 2021/22.

2. Background

2.1 Revenue

At the meeting of the Joint Board on 5 March 2021, Members agreed the revenue estimates for 2021/22 and a total net budget of £2.966m, funded from constituent contributions of £2.837m (including £0.225m for costs associated with the implementation of actions from the Barclay Review) and reserves of £0.129m.

- 2.2 In addition to the agreed 2021/22 estimates, uncertain levels of expenditure were anticipated in relation to the Scottish Parliamentary Elections which were funded by Scottish Government Grant funding brought forward from 2020/21.

2.3 Capital

At the meeting of the Joint Board on 5 March 2021, Members were asked to note the likely slippage of spend and earmarked resources to be carried forward from 2020/21 into 2021/22 for the flexi system and the server upgrade. Members also agreed the proposed 2021/22 capital spend in relation to new bids totalling £49,600, financed via the use of capital slippage from 2020/21 (£29,600) and Scottish Government Grant (£20,000).

3. Main Issues

3.1 Revenue

Appendix 1 to this report highlights a favourable projected year end variance of £0.130m, whilst Appendix 2 provides information on the main variances.

- 3.2 Although the report indicates a favourable variance, the projected variance should be viewed in the knowledge that there are a number of variable factors which could arise between now and 31 March 2022 and could affect the year end results.

- 3.3 Further to 2.2, above, the grant funding provided by Scottish Government was not exhausted by expenditure on the Scottish Parliamentary Election, with a carry forward of grant available to spend within 2021/22 of £0.125m. The Scottish Government has confirmed that this balance is to be made available for ERO expenditure, however, it is possible that its use may be prescribed or

agreed nationally. For this reason, this additional income (and associated spend) is not included within the budgetary control report (appendix 1), however will be included within the next report once more information is available.

3.4 Capital

Further to 2.3, the planned income required to be carried forward from 2020/21 into 2021/22 to fund the 2021/22 capital plan was £29,600. The actual income available was £3,000 less at £26,600. To fund this shortfall, a further contribution from revenue (CFCR) may be required.

3.5 Appendix 3 highlights a projected in-year variance of £0.028m which relates to project slippage, with details of these variances noted in Appendix 4.

4. Conclusion and Recommendation

4.1 Members are asked to:

- i) Note the projected favourable revenue variance of £0.130m (4% of the total budget);
- ii) Note the updated 2021/22 Capital Budget and projected favourable variance of £0.028m (44% of the total budget) and agree a further £0.003m contribution from revenue to fund the shortfall in capital income, if required.

.....
Stephen West
Treasurer
Date: 8 September 2021

Person to Contact: Janine Corr, Accountant
West Dunbartonshire Council
Telephone (01389) 737688

Appendix 1 Revenue BCR Period 5
Appendix 2 Revenue Analysis Report
Appendix 3 Capital BCR Period 5
Appendix 4 Capital Analysis Report

MONTH END DATE **31 August 2021**

PERIOD **5**

ESTIMATE 2021/22	DESCRIPTION	SPEND TO DATE	FORECAST SPEND 2021/22	FORECAST VARIANCE	Variance %	STATUS
£ 2,422,953	EMPLOYEE COSTS	£ 913,706	£ 2,303,021	£ (119,932)	-5%	Favourable
107,700	PROPERTY COSTS	19,295	108,944	1,244	1%	Adverse
19,215	SUPPLIES & SERVICES	7,617	19,215	-	0%	Nil Variance
7,838	PAYMENT TO OTHER BODIES	-	7,838	-	0%	Nil Variance
361,232	ADMINISTRATION COSTS	127,166	350,436	(10,796)	-3%	Favourable
55,500	OTHER EXPENDITURE	2,908	55,370	(130)	0%	Favourable
2,974,438	GROSS EXPENDITURE	1,070,691	2,844,824	(129,614)	-4%	Favourable
8,462	GROSS INCOME	131	8,462	-	0%	Nil Variance
2,965,977	NET EXPENDITURE	1,070,560	2,836,362	(129,614)	-4%	Favourable
129,414	BALANCES USED					
2,836,563	AUTHORITIES CONTRIBUTIONS					

UNDERSPEND	(129,614)	-4%
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REVENUE BUDGETARY CONTROL 2021/2022

ANALYSIS FOR VARIANCES

MONTH END DATE

31 August 2021

PERIOD

5

Budget Details						
Budget Area	Budget	Spend to Date	% Spend to Date of Total Budget	Forecast Spend	Forecast Variance	Status
	£	£	%	£	£	%
EMPLOYEE COSTS	2,422,953	913,706	38%	2,303,021	(119,932)	-5% ↑
Main Issues	The favourable variance is mainly due to vacancies and a delay in filling vacancies, partly arising from inability to attract appropriate candidates.					
Mitigating Action	Recruitment to various posts is ongoing.					
Anticipated Outcome	It is likely this budget will underspend by the year end.					
ADMINISTRATION COSTS	361,232	127,166	35%	350,436	(10,796)	-3% ↑
Main Issues	The favourable variance is in relation to the expenditure associated with the Land Valuation Appeals Court, where is anticipated that the spend will be less than that assumed within budget.					
Mitigating Action	Officers will continue to monitor the budget.					
Anticipated Outcome	It is likely this budget will underspend by the year end.					

MONTH END DATE

31 August 2021

PERIOD

5

2020/21 YEAR END ACTUAL VARIANCE (FAVOURABLE)	2020/21 YEAR END UNDERSPEND	2020/21 REVISED YEAR END SLIPPAGE CARRIED FORWARD INTO 2021/22	ADDITIONAL CFCR REQUIRED	2021/22 ORIGINAL CAPITAL PLAN	REVISED 2021/22 BUDGET	DESCRIPTION	2021/22 SPEND TO DATE P5	2021/22 FORECAST SPEND	2021/22 FORECAST VARIANCE	Variance %	STATUS
(a)	(b)	(c) = (a) + (b)	(d)	(e)	(f) = (c) + (d) + (e)						
£	£	£	£	£	£		£	£	£		
						PRIOR YEAR PROJECTS					
10,265	(8,765)	1,500	0	0	1,500	PLANNED UPGRADE OF SERVERS	0	1,500	0	0%	Nil Variance
11,000	(2,514)	8,486	0	0	8,486	FLEXI SYSTEM	0	0	(8,486)	-100%	Favourable
3,262	(3,262)	0	0	0	0	EROs DR SERVER	0	0	0	0%	Nil Variance
12,000	(12,000)	0	0	0	0	EROs DR SERVER	0	0	0	0%	Nil Variance
59	(59)	0	0	0	0	NETWORK UPGRADE - CLYDEBANK	0	0	0	0%	Nil Variance
2,487	0	2,487	0	0	2,487	LAPTOPS & SCANNERS	0	2,487	0	0%	Nil Variance
						21/22 PROJECTS					
0	0	0	0	4,600	4,600	LAPTOP REFRESH	0	4,600	0	0%	Nil Variance
2,114	0	2,114	0	20,000	22,114	NDR REFORM COSTS	0	2,114	(20,000)	-90%	Favourable
0	0	0	0	25,000	25,000	UNIX SERVER RENEWAL	0	25,000	0	0%	Nil Variance
41,187	(26,600)	14,587	0	49,600	64,187	GROSS EXPENDITURE	0	35,701	(28,486)	-44%	Favourable
(38,700)	26,600	(12,100)	0	(26,600)	(38,700)	UNAPPLIED CAPITAL RECEIPTS CARRIED FORWARD	0	(30,214)	(8,486)	22%	Favourable
(2,487)	0	(2,487)	(3,000)	0	(5,487)	CFCR	0	(5,487)	0	0%	Nil Variance
0	0	0	0	(20,000)	(20,000)	SCOTTISH GOVERNMENT GRANT	0	0	(20,000)	100%	Favourable
(41,187)	26,600	(14,587)	(3,000)	(46,600)	(64,187)	GROSS INCOME	0	(35,701)	(28,486)	44%	Favourable
(0)	0	(0)	(3,000)	3,000	(0)	PROJECTED FREE CAPITAL RECEIPTS CARRIED FORWARD	0	0	(0)	0%	Favourable

CAPITAL BUDGETARY CONTROL 2021/2022

ANALYSIS FOR VARIANCES

MONTH END DATE

31 August 2021

PERIOD

5

Budget Details							
Budget Area	Budget	Spend to Date	% Spend to Date of Total Budget	Forecast Spend	Forecast Variance	Status	
	£	£	%	£	£	%	
Flexi time recording system replacement	8,486	0	0%	0	(8,486)	-100%	↑
Project Description	The Boards flexitime recording system was approximately 20 years old and is no longer supported.						
Main Issues/Progress update	Due to COVID and the increased use of homeworking the actual requirement for this has evolved. A new specification will be required during 21/22 to ensure that any system is fit for any combination of home and in office working that evolves in the coming months.						
NDR Reform Costs	22,114	2,114	10%	2,114	(20,000)	-90%	↑
Project Description	Development / Purchase of Remote Survey System						
Main Issues/Progress update	No progress as yet with this project. Some new ways of working have been established during the last year as a result of periods of not being able to survey properties and these will need to be considered before proceeding with the project.						

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Assessor & Electoral Registration Officer

Valuation Joint Board –15 September 2021

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

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

2.0 Background

- 2.1 A general Non-Domestic Revaluation took effect from 1st April 2017.
- 2.2 Consequent to the Revaluation, 3,569 appeals against 3,460 subjects were received. In August 2020 the statutory disposal date for both Revaluation appeals and those 'running roll' appeals submitted up to March 2020 was extended to 31 December 2021.
- 2.3 Appeals against entries in the 2005 and 2010 Valuation Rolls remain outstanding and require to be disposed of.
- 2.4 In response to the Covid-19 pandemic, 2,415 appeals were received in March 2020 and 2,165 in March 2021. The statutory date for disposal of these appeals was amended by Statutory Instrument in June 2021 to 31 December 2022.
- 2.5 The Assessor is required to maintain the Valuation Roll for his area by amending it to reflect a number of circumstances including physical changes to properties. Any such change to the Valuation Roll may be appealed by relevant parties.
- 2.5 The Non-Domestic Rating (Scotland) Act was passed in March 2020 and The Non-Domestic Rates (Scotland) Act 2020 (Commencement No.2 and Transitional Provisions) Regulations 2020, specified a range of dates, from

November 2020 to April 2023, on which various sections of the Act came/will come into force. Grant funding of £245,392 was received for the 2021/22 financial year to assist with the implementation of the reforms.

- 2.6 The next general NDR Revaluation will, in light of the Valuation (Postponement of Revaluation) (Coronavirus) (Scotland) Order 2020, take effect from 1 April 2023 based on a valuation date of 1 April 2022.
- 2.7 The Assessor is required to maintain the Council Tax Valuation List for his area by amending it to reflect new, altered and demolished properties. Additionally he must dispose of any proposals which are made against any entry in the Council Tax Lists.
- 2.8 Arising from the heightened level of COVID-related restrictions during the early part of 2021 all survey and inspection work had been suspended. There had been a hiatus in Valuation Appeal Committee hearings since April 2020.

3.0 Current Position

3.1 COVID-19 Outbreak and Government Restrictions

- 3.1.1 Home working remains the default position for technical/valuation staff. A gradual phased return to work for relevant staff had been commenced, though, given the high infection rates during August, this is under ongoing review.
- 3.1.2 Following a revision of our protocols, limited survey has been ongoing since May.
- 3.1.3 Valuation Appeal Committee hearings have recommenced and a diet of appeal hearings through to December will facilitate progress in the disposal of appeals.
- 3.1.4 In answer to a Parliamentary Question on 24 June this year, the Scottish Government confirmed that

“The Scottish Government can therefore confirm its intention to also take measures to rule out COVID-19 appeals, whilst continuing to ensure that we best support the most affected businesses and sectors in the recovery period”.

The intention is, however, predicated on UK grant funding being made available.

- 3.1.5 The same Parliamentary reply confirmed that legislative plans to effect the above would be set out ‘after the summer’. Should this change in legislation come to fruition it would significantly mitigate one of the risks included in the Joint Board Risk Register.

Until such legislation is laid and passed, however, it is the working assumption that these appeals will need to be disposed of in the normal fashion by the statutory deadline of 31 December 2022. This scenario constitutes a very significant workload that would impinge on the preparations for the 2023 Revaluation (see below).

The statement by the government has, however, resulted in minimal engagement and limited progress in the disposal of COVID-related appeals.

3.2 Non-Domestic Rating Valuation

3.2.1 2017 Revaluation

By the end of August, 3,387 Revaluation appeals, representing 95% of those submitted, had been disposed of. 139 of the remaining 182 Revaluation appeals have been referred to the Lands Tribunal and therefore fall out of the general disposal schedule. 3 further appeals are currently subject to referral applications.

3.2.2 2005 and 2010 Revaluation Cycle Appeals

Some progress has been made since the last report to the Board with several Telecommunication network appeals and one significant MOD subject appeal being settled. At the end of August 2021, 5 appeals remain outstanding from the 2005 cycle and 20 appeals from the 2010 cycle. These have all been referred to the Lands Tribunal.

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

Since April 2021, 403 changes have been made to the Valuation Roll to reflect (197) new, (139) deleted and (67) amended properties.

In the same period, 94 running roll appeals have been received and 70 disposed of leaving 4,865 outstanding at the end of August.

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

Significant progress has been made towards making valuation details available at the Scottish Assessors web portal for a wider range of subjects than was previously the case. Since the June Board meeting the detailed valuations of Shooting Rights and Self-Catering Units have been made live, resulting in circa 3,168 additional valuations being available to the public via the portal (Total available at time of writing is 10,384). It is the intention that the valuation of schools and certain other public buildings are made available in the coming months.

A project to enable the provision of rented property lists at the portal at the 2023 Revaluation has been specified and will be developed in the coming months.

Changes to the NDR appeals system are scheduled to come into effect in April 2022 but no legislation has been forthcoming to date. The delays in bringing forward a structure for the new system has prevented development of processes and systems both locally and at the assessors' portal.

3.2.5 2023 Revaluation

Preparations for the Revaluation are under way. The ingathering of rental information is ongoing and rents received through this process are being input to, and analysed using, our newly developed rental analysis system.

Other pertinent information for a wide range of property types will be gathered during the autumn and, in accordance with our project plan, we aim to commence the draft valuations of the 'bulk class' subject (Shops, offices and industrial subjects) later in the calendar year.

It is expected that draft revised valuations will be published on the assessors' portal in late autumn 2022 with final values being advised to interested parties in March 2023.

3.2.6 Valuation Appeals Panels/Committees

For some time now, it has been the intention of the Scottish Government to move the resourcing and administration of the independent Local Valuation Appeals Panels into the Scottish Courts and Tribunals Service with effect from 1 April 2022.

On 7 July 2021 the Cabinet Secretary for Finance and the Economy wrote to Panel Secretaries to advise that, to allow a new Lands Tribunal chamber to be established for the purposes, the transfer should be delayed until 1 January 2023. This will require a review of the indicative revenue budget estimates for 2022/23 which were presented to the Joint Board, for noting, in March 2021.

Further, operational risks have arisen from the planned retirement of Panel members and Secretaries, and it is understood that the matter is being actively reviewed by the Sheriff Principal who is responsible for appointments to the Panels.

3.2.7 Valuer Post Vacancies

Despite the use of a rolling recruitment advertisement, we have not been able to recruit to fill the two Valuer posts that are currently vacant. Alternatives to the Valuer posts are being considered.

3.3 Council Tax Valuation

3.3.1 Maintenance of the Council Tax Valuation Lists

Since 1 April, 686 dwellings have been added to the Council Tax List and 257 have been deleted.

3.3.2 Council Tax Proposals and Appeals

Between April and the end of August, 82 new proposals were received and 69 were disposed of, leaving 314 outstanding.

3.3.3 Future of Council Tax

The recent Scottish Government and Scottish Green Party co-operation agreement contained a commitment that:

“funding local government through Council Tax is an area where inclusive, deliberative engagement would help develop a fairer, more inclusive and fiscally sustainable form of local taxation. Because of the complexities of the system, any participative work should be at both local and national level and should be seen in the context of the broader system of taxes and local governance. Deliberative engagement can start locally, and culminate in a national citizens’ assembly. This would aim to set out fiscally sustainable options, as well as the changes to the current Council Tax system needed to develop this”

It is estimated that the establishment of the infrastructure, collection of evidence and reporting would take 18 months, with a government response to be debated within a further 6 months of receipt of the report.

Thus it is clear that change is afoot in relation to the Council Tax system and a watching brief will be taken on the development of the consultation and policy formation.

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) Progress and planning which is ongoing to effect the Non-Domestic Rating (Scotland) Act and the recommendations of the ‘Barclay’ Review,
- (d) Progress in relation general maintenance of the Council Tax List,
- (e) Progress in relation to the disposal of Council Tax proposals and appeals, and
- (f) That the easing of COVID-related restrictions has allowed survey and VAC hearings to recommence.

4.2 Members are asked to note the difficulties in recruiting to the vacant Valuer posts and that alternatives are under consideration.

Person to contact:

David Thomson (Assessor and ERO)
Tel: 0141 562 1260; Mob: 07920 596275
E-mail: david.thomson@dab-vjb.gov.uk

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Assessor & Electoral Registration Officer

Valuation Joint Board – 15 September 2021

Subject: Electoral Registration Progress**1.0 Purpose**

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

2.0 Background

The report provided to the Joint Board at the last meeting on 18th June 2021 referred to staff remote working, Electoral Registration Processes, Argyll & Bute Local Government By-Elections, Scottish Parliament Election and Preparations for the 2021 Canvass.

3.0 Current Position**3.1 Staff Remote Working**

Prior to Government restrictions being relaxed, minimal clerical staff attended each office to deal with canvass mail which could not be processed remotely.

Following recent Government advice we have implemented a phased return to work plan though, given the high infection rates during August, this is under ongoing review.

3.2 Register Updates/Rolling Registration

Since the last report to the Joint Board the monthly updates to the Register have resulted in a total of 4,055 additions and 4,903 deletions.

Monthly updates in October and November, which previously did not take place during the annual canvass, will now be normal practice going forward.

4.0 Canvass 2021

As mentioned in the last report, National Data Matching of our registers against UK Government (DWP) datasets took place on Thursday 10 June 2021.

Local data matching against council tax records followed thereafter. As empty properties do not form part of the National Data Match, we used Council Tax empty property relief data to identify properties which could be matched green. Occupied properties were also matched to establish if any of those red matched at DWP could be 'turned green' and could, therefore, be sent down route 1 of the process.

The split of households identified for 'route 1' and 'route 2' correspondence arising from the matching process is provided, over, along with a comparison of results from last year.

	Canvass 2020	Canvass 2021
Route 1	114,980	117,274
Route 2	25,918	24,526

Route 1 results show an increase of 2,294 in those matched green from last year. Recipients of route 1 correspondence need not make any response if 'no change' applies. Those properties which were a red match were sent down Route 2. These require follow up by the ERO where no response is obtained to the initial contact. Those 24,526 properties were sent a Canvass Form on Monday 5 July 2021.

It has been noted that, of the 24,526 properties in 'route 2', 16,646 (68%) households provided no response during canvass 2020.

On Monday 16 August 2021 those which had not responded (18,083 properties) were issued with a reminder by post.

Current plans include a personal visit to households where no response is made to the reminder using canvassers which will, subject to any change to the COVID-19 situation, start in the week commencing 27 September 2021.

5.0 Elections Bill

On Monday 5 July, the UK Government introduced the Elections Bill to the House of Commons.

The Bill seeks, amongst other items, to:-

- require voters to show photo ID at polling stations before a ballot paper is issued.
- require local authorities to issue free voter identification documents to those without a valid form of photo ID.
- require postal voters to reapply for a postal vote every three years, replacing current rules of refreshing their signature every five years.
- further limit the number of electors any individual may act for as proxy.
- allow all British citizens living overseas to vote in UK Parliamentary elections, regardless of when they left the UK.
- ban political campaigners from handling postal voting documents.
- strengthen existing provisions in respect of applying undue influence on an elector.

The measures being introduced are largely for UK Parliamentary Elections only and may result in different administration arrangements and ID requirements applying to UK elections from those that apply in Scottish Parliamentary and Local Government elections. There will also be differing requirements for electors in respect of refreshing/renewing absent vote arrangements for UK and Local Government registers.

The various requirements of the Bill will, if implemented, have significant budget and workload implications for EROs.

6.0 Boundaries Scotland – Islands Review

Boundaries Scotland (formerly the Local Government Boundary Commission for Scotland) have submitted final proposals for the number of councillors and electoral ward boundaries for six councils, including Argyll & Bute. Regulations giving effect to these proposals were laid in the Scottish Parliament on 26 and 27 August.

Their proposal for Argyll & Bute Council is for 34 councillors across 12 wards as opposed to the current 36 councillors over 11 wards.

The changes must be effected in electoral registers prior to Local Government Elections in May 2022. It is hoped, subject to the proposals being approved, that these will be implemented for publication of the revised Register of Electors on 1 December 2021. Failing that, registers will need to be republished prior to the May 2022 elections resulting in some additional expenditure.

Planning for the changes will be discussed shortly in meetings between VJB and Argyll & Bute Council Election Team members.

7.0 Recommendation

Members are asked to note the content of this report.

Person to contact:
Rosemary Nelson (Principal Administration Officer)
Tel: 07920726135
E-Mail: rosemary.nelson@dab-vjb.gov.uk

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Assessor & Electoral Registration Officer

Valuation Joint Board – 15 September 2021

Subject: Post of Depute Assessor & Electoral Registration Officer – Recruitment to fill vacancy**1.0 Purpose**

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

2.0 Background

- 2.1 In August 2021, the current Depute Assessor and ERO advised that he had been appointed to the post of Assessor & ERO in Renfrewshire VJB. He subsequently tendered his resignation with effect from 17 October 2021.
- 2.2 Under the Joint Board's Scheme of Delegated Powers, the process for selection and appointment of the Depute Assessor & Electoral Registration Officer is a reserved power – i.e. it is not delegated to the Assessor & ERO.
- 2.3 At its meeting on 23 June 2017 the Joint Board established a Recruitment Panel, consisting of Councillor Richard Trail, Councillor Vaughan Moody and Councillor Jim Brown.

3.0 Current Position

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

4.0 Next Steps

- 4.1 Subject to the proposed recruitment receiving approval, as per 5.1 below, the recruitment process will commence, with appropriate support from West Dunbartonshire Council's HR&OD support team, by advertisement of the vacant post through the **myjobscotland** recruitment web site and by circulation to other Assessors' offices.
- 4.2 The remainder of the process would follow (approximately) as follows/over:-

Action	Date
Joint Board approval to recruit new Depute	15 September Board meeting
Recruitment Advert to go live	20 September
Recruitment Advert closes	3 October
Short Listing of interview candidates (if required)	8 October
Interviews	25 October
Preferred candidate selected	As interview date.
Appointment (subject to preferred candidate's required notice period)	November/Early December

5.0 Recommendations

5.1 Members are asked to approve that:-

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

Person to contact:

David Thomson (Assessor and ERO)

Tel: 0141 562 1260 / 07920 596275

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

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Assessor & Electoral Registration Officer

Valuation Joint Board – 15 September 2021

Subject: Communication Strategy**1.0 Purpose**

- 1.1 To seek Joint Board Members' approval of a revised Communications Strategy for application within the Joint Board.

2.0 Background

- 2.1 In September 2018 the Joint Board's annual Good Governance self-assessment identified the need for the Joint Board to develop a Communications Strategy.
- 2.2 A Communications Strategy was developed by the Board's Management Team in November 2018 and was subsequently approved by the Joint Board in March 2019.
- 2.3 The approved documents commits the Joint Board to 3-yearly reviews of the Strategy.

3.0 Current Position

- 3.1 In line with that 3-yearly review cycle, the Strategy has been reviewed and updated and a copy is attached for members' information.
- 3.2 The 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

4.0 Next Steps

- 4.1 If approved in line with 5.0 below, the Communications Strategy will be used to plan and effect all communications with employees, partners and stakeholders in the period covered by the plan.

5.0 Recommendations

Members are asked to approve the 2021/24 Communications Strategy.

Person to contact:

David Thomson (Assessor and ERO)

Tel: 0141 562 1260 Mob:07920 596275

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

Appendix 1: Communications Strategy 2021/24



*Dunbartonshire and Argyll & Bute
Valuation Joint Board*

COMMUNICATIONS STRATEGY 2021-2024

COMMUNICATIONS STRATEGY

Document Version Control

Communications Strategy			
Driver: Commitment to 3 yearly review			
Version	Author	Approved	Date
2.2d	D Thomson	MT	27 July 2021

Contents

		Page
1.0	Introduction	3
2.0	The Strategy	3
3.0	General approach	3
4.0	Objectives	4
5.0	Partnerships	4
6.0	External communications	5
7.0	Internal communications	7
8.0	Review of Strategy	7
Appendix 1	Non-Domestic Rating – Communications Plan	8
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 (including email), 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 are increasingly important to 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 valuations, provision of general information and news, NDR and CT proposal and appeal submission facilities, various stakeholder form return facilities and consultation releases.

	<p>Institutions: Government statistical extraction, data to local councils, access to data for government agencies, including Scottish Water, emergency services and government projects.</p> <p>Between Assessors: Shared information repositories and internal guidance</p>
Electoral Commission	Design of form, 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 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 web site (www.saa.gov.uk/dab-vjb/) and facilitates its ongoing development.

5.2 The Electoral Commission

The Electoral Commission (EC) provides guidance to EROs on the performance of their duties and issues a comprehensive set of on-line guidance notes. The Commission also sets ERO performance standards and monitors compliance with these.

The EC 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. Summaries of these communications are provided 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 were previously issued by post but, increasingly, the Joint Board is looking to provide these by email or other electronic means. Various items of outgoing mail, including email, invitee 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 currently available to ratepayers (and their agents) with large property portfolios. Reform of the NDR appeal system will require the functionality and services available at the portal to be reviewed.

Communications with government and a number of ratepayer representative bodies, including the Scottish Ratepayers Forum, the Scottish Business Ratepayers 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). Various items of outgoing mail, including email, invitee 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 aims of the campaign are to increase public awareness of the annual canvass process, maximise the number of people who respond to the annual canvass where required and improve the completeness and accuracy of registers.

The campaign generally includes jointly funded television and/or 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 directly 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 shared network drives are the main platform for policies, procedures, guidance and advice. New or revised versions of policies are issued by email or at team briefings and through specific training/roll-out events.

Employees are encouraged to provide feedback to the Management Team through the electronic 'suggestions box', the annual staff survey and through face-to-face contact. Impropriety can be reported through the Joint Board's Public Interest Disclosure 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 Performance, Training and Development Policy is in place which aims to:-

- Deliver on the Joint Board's commitment to manage and improve performance through the competence of our employees.
- Ensure that employee performance and development are directly aligned to service plans and targets.
- Encourage employees to continually develop their careers by offering learning opportunities.
- Help boost confidence, morale and performance ensuring everyone is empowered and has the skills and knowledge to help deliver organisational objectives to the appropriate standard.
- Build relationships, provide support, and keep individuals feeling valued, motivated and engaged.

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.

Non-Domestic Rating – Communications Plan

		Description	Purpose	Channel
CITIZEN		Valuation Notices	Statutory requirement	Paper/mail, but information also available at SAA web portal. Electronic provision may well be enabled moving forward.
		Valuation roll searches. Submission of proposals/ 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: SAA web site interactive forms are default position with paper/mail provided on request, DABVJB web site forms On-line submission will be expanded in advance of 2023 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	Multiple communication channels including messaging, telephony, at meetings, consultations etc.
INSTITUTIONS		Council Billing Departments	Statutory Requirement	Secure weekly Data Exchange Quarterly reconciliations by paper/report
		Scottish Assessors Association (and colleague Assessors)	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, telephony, meetings, consultations, remote conferencing etc. Assessors’ portal – secure dtf, shared secure web site space plus the above.
		Liaison with Government(s), departments and their	Service planning Service improvement Provision of news /change information	Multiple communication channels including messaging, telephony, meetings, consultations etc both directly and through SAA and IRRV.

		agencies, including Harmonisation Group and Scottish Water	Service/Performance Monitoring Legislative Consultations Exchange of best practice	
		Registers of Scotland	Provision of Sales Information (to support maintenance of CT List)	Secure File Transfer Data Sharing Agreement

Council Tax Valuation List – Communications Plan

		Description	Purpose	Channel
CITIZEN		Banding Notices	Statutory requirement	Paper/mail, but information also available at SAA web portal.
		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
INSTITUTIONS		Council Billing Departments	Statutory Requirement	Secure weekly Data Exchange Quarterly reconciliations by paper/report
		Scottish Assessors Association (and colleague Assessors)	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 web site space plus the above.
		Liaison with Government(s), departments and their agencies, including	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

Electoral Registration Function – Communications Plan

		Description	Purpose	Channel
CITIZEN		Annual Canvass forms (3 different forms)	Statutory requirement	Issued: Annually by paper/mail – email now an option Returns: Paper/mail, Internet, telephone, SMS services. Household visit
		Invitation to Register	Statutory requirement	Issued: Paper/mail/email/download from internet Returns: Paper/mail, Internet (GDS). Household visit
		Household canvass/ visits	Statutory requirement	Issued: Paper - personal visit/mail Return: Paper – personal visit/mail or encourage electronic return
		On-line application	Application to be registered	Government Digital Service (GDS)
		Various (absent voter and special category) application forms	Statutory requirement	Issued: Paper/mail/email/download from internet Returns: Paper/mail/email. AV applications may be provided by GDS in future
		Canvass Advertising	To improve canvass return rates. Improve the accuracy of the Electoral Register See separate Participation Strategy	Various Local Public Notices Television/Radio adverts (jointly procured with partner EROs) Housing Association and other newsletters Web site Notice Social Media – 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
INSTITUTIONS		Description	Purpose	Channel
		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.

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 Web site
		Customer Complaints Procedures	Learning from stakeholders Process improvements Accountability	Available on Web site 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 web site. Sample of service users issued with questionnaires by paper/email. 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
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 and remote conference facilities – 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

DABVJB CORPORATE STAFF COMMUNICATIONS PLAN

		Description	Purpose	Channel
DAB MANAGEMENT		Policies and Procedures (inc HR, Health & Safety)	Procedural uniformity/operational consistency Compliance with statute and best practice	Intranet/Shared network drive, website, paper, team briefings, email circulation, presentations, training events, remote conferencing 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/Shared network drive, website, paper, team briefings, email circulation, presentations, training events, remote conferencing etc as appropriate. Note that although this is presented as a one directional flow, staff are involved in formulation of process and procedure
		Grievance, Public Interest Disclosure 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, remote conferencing. 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, remote conferencing, etc

		Personal Performance and Development Reviews	Review performance Identify training needs	Face-to-face meetings, remote conferencing (if necessary)
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DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Assessor & Electoral Registration Officer

Valuation Joint Board – 15 September 2021

Subject: Personnel Policy – Agile Working Policy**1.0 Purpose of Report**

- 1.1 To seek Members' approval of an Agile Working Policy for application within the Joint Board.

2.0 Background

- 2.1 As Members will be aware, employees of the Joint Board have largely been working from home since mid-March 2020. In that period, many processes and procedures have been developed or amended to facilitate remote working.
- 2.2 The 2020 and 2021 staff surveys identified that some employees have benefitted from the changes to their work-life balance arising from home working and would wish to retain that workstyle or some new balance of blended (home and office) working in the longer term.
- 2.3 Although home working has resulted in some process improvement for the Joint Board and benefits for staff, there are a number of areas of operation that require, or would significantly benefit from, attendance in the workplace.
- 2.4 The Valuation Joint Board generally aligns its Personnel Policies with West Dunbartonshire Council (WDC).
- 2.5 West Dunbartonshire Council has carried out a Workstyles Review across the Council and has implemented a range of different working practices, including some changes which are founded on contractual change.

3.0 Progress

- 3.1 The Valuation Joint Board's Management Team has reviewed the WDC approach and approved an Agile Working Policy based on those elements of the WDC Policy that are pertinent to the Valuation Joint Board.
- 3.2 Elements of interest within the Policy are summarised as below:-

- (a) The vast majority of posts (all except the part-time Caretaker) can be fulfilled through a blend of home and office working,
- (b) There are no posts where the complete range of functions can be carried out from home on a permanent basis,

- (c) The option to work from home from time to time is available to employees on a voluntary basis and does not require contractual changes to be implemented,
- (d) The blend of home and workplace working will be agreed between each employee and their line manager, within the exigencies of the office,
- (e) The exigencies of the office considerations will mean that no presumption can be made that any or all requests to work from home will be approved,
- (f) All home working will require a home workplace/health & safety assessment to be carried out for/by each employee,
- (g) The underlying ethos of the policy is that Agile Working must not impact on service delivery.

3.3 The draft Policy is attached at Appendix 1 for Members consideration

3.4 Relevant managers have been consulted during the policy development

3.5 The relevant Trade Union has been consulted and has agreed the Policy.

3.6 An Equalities Impact Assessment relating to the introduction of the policy has been carried out and is attached at Appendix 2 for Members' information. The assessment concluded that "fair and consistent application of this policy in conjunction with other supporting policies such as special leave, should provide employees and their line managers with mitigation against any negative effects arising as a result of protected characteristics and any potential discrimination. The proposed policy provides a framework for employees to maintain their ability to continue to work without attending the workplace and so, in conjunction with other available supportive policies, is likely to be positive for all employees".

4.0 Recommendation

4.1 Members are asked to approve the Agile Working Policy for implementation within the Joint Board.

Person to contact:

David Thomson (Assessor and ERO)

Tel: 07920 596275

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

Appendix 1: Policy: Guidance on Flexible (Agile) Working

Appendix 2: Flexible (Agile) Working Equalities Impact Assessment



*Dunbartonshire and Argyll & Bute
Valuation Joint Board*

Guidance on Flexible (Agile) Working

Document Control

Version	Date	Author	Summary of Changes
0.1	March 2021	D Thomson	Joint Board adaptation of WDC “Workforce of the Future” Guidance on Flexible Working
0.2/0.3a	April/May 2021	D Thomson	Post April MTM meeting versions
0.3b	June 2021	D Thomson	Post June MTM version
MT approved	June 2021	D Thomson	Minimal change – approved version for Union consultation

1. Introduction

Dunbartonshire and Argyll & Bute Valuation Joint Board (the Joint Board) recognises the demand to create an attractive workplace with:

- modern working practices which enhance service delivery through people working in new and different ways
- the aim of achieving a better balance between home and work life demands.

‘Agile Working’ is about ensuring the Joint Board supports a flexible and skilled workforce by introducing more flexibility around how and where employees carry out their work, enabling them to maximise their productivity and performance. Flexible work styles enable employees to work from home as agreed with Line Managers.

2. Aim of the Guidance

Managing employees and teams with differing work styles and working arrangements presents a unique set of challenges and opportunities. This guidance sets out the key elements of managing and supporting a flexible approach to work. The aim of the guidance is to ensure fair and consistent processes are followed and both managers and employees know what is expected of them when working in such a way.

3. Scope

Ways of working such as flexible and home working, are commonly referred to as ‘agile working’. This is the term used throughout this guidance to describe new ways of working which facilitate employees adopting new work styles and operating in different work settings or locations.

This guidance will apply to all Joint Board employees and supports (but does not supersede) any other flexible working and employment policies and procedures that already exist for employees. All of the Joint Board’s employee terms and conditions of service, policies, procedures, and guidelines, including sickness reporting, booking of annual leave, requesting time off in an emergency, etc, are unchanged and will still apply to those working in a flexible manner.

All Joint Board posts, with the exception of the post of Caretaker, may be considered for a blend of office and home based working (with the assumption that survey and inspection can be carried out commencing from either).

4. General Principles

Agile working allows increased flexibility for both the employer and employee but also comes with responsibility to ensure that any agreed arrangements do not negatively impact on service delivery. Some general principles which must be upheld in applying this Policy include:-

- Service Provision must remain the priority for all involved. Where the service requires an office and/or public facing presence this must be maintained at all times.
- All workloads and tasks must be shared by relevant staff (though not necessarily at any one point in time)
- Training – either formal or informal – cannot be compromised. To this end, the employee and the line manager must consider the role of both trainers and trainees.
- Subject to existing contractual arrangements and work patterns, employees must be available to attend the workplace, including for meetings, one-to-ones with managers and for any other purposes as required by the line manager. This requirement extends to any requirement, for example, to make ICT hardware available for installations and upgrades.
- All staff must be contactable during agreed working hours.
- The option to work from home from time to time is available to employees on a voluntary basis. No contractual changes will be effected nor will any additional burdens be conferred on the Valuation Joint Board.
- There can be no presumption that any or all requests to work from home will be approved.
- Line Managers will agree any home working or agile working arrangements, subject to any formal approval that might be required by the Assessor & ERO or the Depute Assessor & ERO.

5. Home/Agile Working Requests

Employees will be required to make an application for flexible working in writing to their Line Manager using the form at Appendix 1.

On receipt of requests, the line manager should consider the various matters below and record any agreed actions prior to deciding whether or not to authorise the agile/home working proposal.

6. Home Working Assessment

The blend of home and office working can and will vary from person to person, between service functions and from time to time. In considering the appropriateness of any request, line managers should consider:

- Will the service be maintained, improved, or be more accessible to service users?
- Will business processes, technology or operational procedures need to change to accommodate new ways of working?
- Is there an understanding by the employee of the required work output and outcomes?
- What are the implications for other team members (e.g. rotas, cover arrangements, organising and planning work programmes)?
- The ability to work safely and healthily from home
- Fairness and equality
- Relevant performance related issues as already discussed as part of on-going management
- The requirement for any Equality Impact Assessment
- The effect on training requirements for/of both trainees and trainers/mentors

- Any additional cost to the Joint Board, though cost alone need not be a restriction
- Will data or information be stored and processed securely? (See later)

These factors need to be taken into consideration and the impact on different service functions may not be the same. Therefore, whilst employees will have access to the same process of consideration for agile working this may not necessarily result in the same outcome.

Where there is an agreement that agile working can be implemented, the line manager must ensure the employee is aware of local and service arrangements whilst working in an agile fashion (e.g. keeping diaries up to date, etc).

7. Agile Working

Agile working must not negatively impact on service delivery. Managers must, therefore, ensure they have systems in place to maintain suitable office cover and the level of staff available.

a) **Working from home**

Homeworking is where an employee undertakes their role from home for part of the time. Whilst there is no requirement for employees to work from home, nor does it form part of an established work arrangement or pattern, if an employee wishes to work (partly) from home a Health and Safety risk assessment must be completed.

b) **Travel**

It is important that all employees working from home manage their meeting and travel plans efficiently in order to limit unnecessary expense and, potentially, achieve environmental benefits. Conference calls/remote meetings should be considered as alternatives to travelling to meetings. Any business mileage claims will be reimbursed under the usual terms and conditions of claiming expenses and subsistence allowance.

c) **Hours worked**

A benefit of home working is the potential ability to work outwith standard working hours. It is important, however, that working patterns are not detrimental to health and wellbeing. Employees are responsible for ensuring that their contracted hours per week are worked and recorded via timesheets, flexi updates, or other formal means, as advised by their line manager. For the avoidance of doubt, **flexi-time should not routinely be accrued by employees working from home** and any time above the contracted hours should be agreed with the line manager in advance.

d) **Contractual Base**

An employee's contractual designated base, at a Valuation Joint Board office location, will remain unchanged.

8. People Management

Agile working arrangements will require a different approach to direct people management, supervision, team interactions, and the nature of working relationships and communications will change. It is, therefore, essential that everyone within the team co-operates and there is a high

level of trust and confidence between the line manager and employees. **Arrangements will be put in place to monitor work output, performance, communication, and support.**

The agile worker must be a motivated individual who is also in a position to undertake work which requires minimal immediate input from their supervisor or line manager. However, line managers should establish clear arrangements for:

- Setting clear objectives, work programmes, and targets in relation to work completed;
- Implementing procedures to monitor performance, outputs, and hours worked;
- Encouraging employees to analyse and understand their workload and how it will be delivered;
- Encouraging everyone to take more responsibility for managing their time and organising their workloads;
- Ensuring effective formal and informal communication across the entire team including regular team meetings, one-to-one sessions, training, and email;
- Maintaining agreed contact levels with team members;
- Regularly checking that team members receive enough support; and
- Being alert, recognising, and addressing any difficulties as they arise.

a) Attending the office

Agile workers are required to attend their normal office for team meetings, training and development, one to one meetings, and any other event as required by their line manager. Home working options may have to be withdrawn at peak and/or busy periods.

b) Communication

It is essential that the regular forms of organisational communication are accessed and used by the agile worker. While working away from the office, appropriate telephone calls and email forwarding or messaging should be in place and calendars updated and accessible to enable review of appointments and whereabouts. In addition, employees should be contactable via a mobile phone (personal or work) or other approved collaboration tools at all times during contracted/agreed working hours.

9. Health and Safety

The Joint Board has a duty of care to protect all employees. However all employees must exercise reasonable care for themselves and others while carrying out their responsibilities, regardless of location. Agile working at home will be low risk type of work, however, relevant Home Health and Safety assessments (see Appendix 2) must be undertaken before any employee is able to work in an agile way. All Health and Safety Guidance must be referred to in order to support this process.

Managers should ensure that, together with employees, health and safety assessments are reviewed at least annually or when any changes are made to the employee's workspace or work style. A Display Screen Equipment (DSE) self-assessment will require to be completed by all employees.

If an employee does not have the appropriate facilities or support available to work safely from home, the employee will not be allowed to do so and will need to work from their contracted base.

Employees who have any concerns relating to health and safety aspects of their work should inform and discuss these with their line manager, and certainly prior to any request for home working.

10. **Technology and Equipment**

The line manager will be required to establish any technology requirements which may include the issue of mobile devices or the use of desktop equipment.

Where a Joint Board PC, laptop or mobile device has been provided to an employee, it must be noted that this has been allocated for business use only.

In order to access work e-mails or corporate systems remotely, employees require secure access via Netscaler and the ability to connect to the internet. Employees will be responsible for providing internet broadband, of a suitable speed and consistency of service, in their homes.

Where employees have their own personally adapted equipment (e.g. left hand keyboard, mouse, wrist support, etc) they will move it with them when working from home. However, where an employee is not able to transfer their specially adapted equipment and potentially cannot work safely from home, further HR and Health & Safety advice should be sought prior to approving home working.

The Joint Board's ICT security policies can be found on the appropriate shared network drive.

11. **Data Protection and Security**

All Joint Board policies and procedures relating to data protection, security, and confidentiality are equally applicable within an office base or at home. In general, employees must ensure:

- appropriate care of equipment, access to systems, files, and any other information;
- that unauthorised people cannot view or access confidential or personal information;
- that all Joint Board paperwork and equipment is held safely and only accessible to the employee, including during transportation;
- that screens and documents cannot be readily overlooked when working from home;
- that any Joint Board equipment transported in a vehicle is locked away and, where possible, out of sight;
- no documents or information are copied to an employee's personal devices.

Employees could be held liable for breaches of the Data Protection Act if appropriate security measures have not been taken, by the employee, to safeguard personal data and comply with the Joint Board's ICT security policies. Further information on information and data security requirements are contained in Appendix 3 to this Guidance.

Any data loss or data breach must be reported immediately to the line manager or Assessor / Depute Assessor

12. Training

West Dunbartonshire Council's Organisational Development and Change team offer a workshop to support Line Managers in managing a flexible team effectively. Contact OD & Change for support.

13. Review

It is essential that managers and employees, alike, adopt a shared ethos to agile working within the boundaries of normal service provision. It is recognised that a 'one size fits all' approach cannot be applied and any agile working arrangements will be regularly reviewed.

Where there is a change in service provision, service user requirements, or employee circumstances, the line manager has the right to end any arrangement with reasonable notice. In addition, any agile working arrangements should be reviewed at least annually. Where a line manager feels that agile working is no longer in the best interest of the Joint Board or the employee, the arrangements will cease.

14. Responsibilities

Line Manager Responsibilities:

- Ensuring that the agreed process is complied with and that it is effectively, fairly and consistently applied within their areas of responsibilities.
- Ensuring that all employees are made aware of their responsibilities in relation to HR, Health and Safety, ICT and Data Protection.
- Ensuring that they discharge their duties in relation to health and safety for any employees for whom they are responsible, including health and safety assessments, providing required equipment; and acting on any areas of concern.
- Having joint responsibility with employees to come to an agreement on working in an agile way and how this will be done.
- Being flexible, open and constructive in relation to discussion and agreements about agile working whilst remaining focussed on the needs of the service.
- Agreeing appropriate contact arrangements for any employee who undertakes agile working and ensuring the employee attends team meetings as required.
- Ensuring that defined performance objectives are set and reviewed during Performance, Development and Training Reviews and at all times.

Employee Responsibilities:

- Working within these guidelines in a reasonable, constructive, and appropriate way.
- Having joint responsibility with managers to come to an agreement regarding working in an agile manner and how this will be done.
- Being flexible, open and constructive in relation to discussions and agreements about agile working whilst remaining focussed on the needs of the service.
- Being responsible for working within agreed "protocols".
- Having a responsibility to comply with health and safety requirements, participate in/ undertake appropriate self-assessments and carry out necessary actions to minimise risk and maintain a safe working environment.
- Ensure that the home work space is safe and complies with Health and Safety requirements. Home working staff remain responsible for the reporting of any H&S breaches to management.

- Adherence to the requirement of Joint Board policies, including HR, Health and Safety, ICT and Data Protection (See Appendix 3).
- Compliance with the Code of Conduct duty to take all reasonable care to ensure the security and condition of equipment and data in their care.
- All employees must ensure they are able to attend Joint Board offices when requested to be present at meetings or other events.

Request for Agile Working Application Form

Employees should complete page 1 and pass the application to your line manager

Employee details			
Surname		First name(s)	
Designation		Employee ref	
Date		Section/ Location	

Confirm your current working pattern (days/hours/times worked)
Confirm the home working pattern you would like to work in future (days/hours/times worked)
Date you would like this to commence

I have read the DAB VJB Agile Working Guidance and I am aware of my responsibilities in respect of:

- The requirement to complete a Home Working Assessment
- The requirement to complete Health & Safety (including Display Screen) Assessment
- Care of all Joint Board equipment, hardware and ancillaries
- Information and Data Security

Signed	Date
--------	------

When completed this form should be submitted for consideration to your line manager.

Request for Agile Working Application – Line Manager Assessment

Line Managers should record any issues arising from the Home Working Assessment under each heading below and confirm any Action agreed with the employee.

	Issues Arising	Agreed Action
Service Provision		
Performance		
Home Working Assessment		
H&S Assessment		
ICT		
Training Requirements/ Responsibilities		
Data Information & Security		
Additional Cost to VJB		
Other		

I have considered all issues as identified in the DAB VJB Agile Working Guidance and approve/reject (delete as appropriate) this application.

Line Manager.....

Date

REMOTE WORKING SELF ASSESSMENT CHECKLIST

ASSESSMENT DETAILS			
Name of remote worker		Date of assessment	
Address		Date of review₁	
Work location / room		Name of line manager	
Signature of remote worker		Signature of line manager	

REMOTE WORKING ACTIVITIES			
Summary of work activities carried out at home			
Equipment Used			
Employer Provided		Remote worker's Own	

The employee must provide a photograph of their workstation as part of DSE assessment to ensure suitability

The checklist will be completed by the employee and sent to the line manager for review and action. The DSE assessment (which forms part of the checklist – see https://west-dunbarton-dash.achieveservice.com/service/DSE_Employee_Questionnaire) will also be completed by the employee. The line manager will be responsible for progressing any actions arising from the assessment.

The assessment should be reviewed in the event of any significant changes to the nature of work carried out, equipment used or the work environment and, in any case, at regular intervals. The remote worker must inform the employer without delay where any significant changes occur.

REMOTE WORKING EMPLOYEE SELF-ASSESSMENT CHECKLIST AND ACTION PLAN

No	Question	Y / N or N/A	Employee's Comments	Further Actions Required	Actions Completed (person and date)
1. DISPLAY SCREEN EQUIPMENT (DSE)					
a	Does the work involve significant use of DSE?				
b	Has a DSE Self-Assessment been completed?				
2. WORK LOCATION					
a	Is the work area segregated from normal living areas and other occupants of the house?				
b	Are there any obvious hazards / risks associated with other activities / personnel within the house?				
3. ENVIRONMENT					
a	Is natural lighting utilised where practicable?				
b	Are lighting levels adequate, including any necessary task lighting?				
c	Does lighting / windows cause glare?				
d	Is a comfortable temperature maintained without draughts?				
e	Are noise levels comfortable?				
f	What are the conditions of the floor coverings and any defects identified?				
g	Are walkways clear of tripping hazards e.g. trailing cables				
h	Are there any slip / trip hazards or unacceptable obstacles				
i	Is there adequate working space and sufficient safe storage?				
j	Is there adequate ventilation?				
4. ELECTRICAL					
a	Is the fixed electrical system (sockets, wiring etc.) in good repair?				
b	Is all electrical equipment provided by the employer 'PAT tested'?				
c	Is there any damage to leads or plugs etc.?				
d	Is any equipment provided by the remote worker in good				

	repair, any damages to leads or plugs etc.?				
e	Does the remote worker carryout pre-user checks/inspections on the electrical equipment being used?				
f	Does the remote worker know how to inspect equipment for electrical safety and how to report faults?				
g	Are cables secure in all plugs?				
h	Are there sufficient sockets and no socket overloading?				
i	Are cables untangled, in good repair and not trailing?				
5. FIRE					
a	Are there any uncontrolled ignition sources?				
b	Are combustibile materials and waste materials minimised?				
c	Are waste materials regularly disposed of and how often?				
d	Is there a smoke detector/alarm fitted in the work area?				
e	Does the remote worker know what to do in the event of a fire?				
f	Is there a means of raising the alarm or calling for assistance?				
g	Are all exit routes clear of obstruction?				
6. PSYCHOLOGICAL RISKS					
a	Is isolation likely to be a significant issue?				
b	Is the employee aware of and fully conversant of the Joint Board's Policy on Managing Stress?				
c	Is workload manageable and properly managed?				
d	Is communication with the line manger adequate?				
e	Is adequate support from colleagues / Management available?				
7. MANUAL HANDLING					
a	Does the work involve significant manual handling or raise ergonomic concerns?				
b	Has a manual handling assessment been carried out?				
8. SECURITY					
a	Do the house / working environment / activities carried out raise significant security concerns?				

b	Is the final exit door securely locked?				
c	Do all operated windows securely closed/locked?				
d	Can laptop and files be securely locked away when not in use?				
9. ACCIDENTS AND INCIDENTS					
a	Does the remote worker know the procedure for reporting any accidents, incidents, near misses or work related illness?				
b	Is the remote worker aware of how to deal with accidents or incidents?				
c	Is a first aid kit available at home?				
10. COMMUNICATION					
a	Are adequate arrangements in place for the remote worker to report to their line manager regularly?				
11. EQUIPMENT					
a	Is any equipment used which presents a risk (and, if so, is all guarding / controls etc. in place)?				
12. INFORMATION, INSTRUCTION, TRAINING					
a	Have all mandatory health and safety e-Learn modules contained within Core Training been completed?				
13. OTHER HAZARDS / RISKS					
a	Does the remote worker suffer from any discomfort or ill health that they believe has resulted from their work?				
b	Does the remote worker suffer from any allergies that may affect them as a home worker?				
14. ANY OTHER COMMENTS YOU HAVE REGARDING THE HOME WORKING ENVIRONMENT:					

Home and Flexible Working Information and Data Security Guidelines

Audience and Scope	16
What Do I Need to Do?.....	16
Key Principles.....	16
Working from Home	18
Working Away from Your Normal Environment	18
Destruction of Personal or Confidential Data.....	18
Why do the Data Protection and Freedom of Information (Scotland) Acts affect me when I work at home?	19
Consequences of Non-Compliance.....	20

Audience and Scope

This guidance is intended for all staff that work at home or any other locations (meetings, survey etc) either on an occasional or a regular basis. This guidance relates to all information held in any format, including paper files, electronic data, including word processed documents, website published data and emails. This guidance is aimed, in particular, at anyone who processes personal data, sensitive business information or confidential information. Some examples of what constitutes high or medium risk personal data or sensitive business information can be found later in this document.

This guidance gives general advice on the issues you need to consider to ensure that any information you work on out-with your normal office environment is protected from loss or unauthorised access and exploitation, while at the same time ensuring that it is accessible to anyone that needs to use it for work related purposes.

What Do I Need to Do?

Taking personal information out-with the office will always involve an element of risk so you should think carefully about whether you need to do so. The measures you take when working at home or remotely will depend on the nature and sensitivity of the information involved, and should take into account the consequences of someone else gaining access to the information.

The guidance is divided into sections that apply to information in all risk categories and others which apply to high or medium risk information.

This guidance document applies specifically to work that you do at home or in remote locations. You should always limit the need to take information home by connecting directly to the Joint Board servers using remote access facilities, but if you remove information from the Joint Board environment you must adhere to the guidelines.

Guidance for all categories of information

Key Principles

The following key principles underpin the Joint Board's guidance on the storage, transmission and use of all data and information outside Joint Board offices. All staff must comply with these principles when using mobile devices and portable storage media or otherwise removing (or capturing) information outside the Joint Board offices.

The overarching principle is that employees are responsible for protecting information, including personal information in the ownership of the Assessor & ERO or the Joint Board. This applies whether the information is held/processed on computer, or in paper records, and whether the information/device is used in the workplace, at home or at other locations. Employees must understand that this is a key element of home working and must make every effort to ensure the safety and security of all data and information at all time.

Wherever reasonably possible, information should be:-

- Kept in a locked filing cabinet, drawer, cupboard or room, whether it is in paper or electronic format, when not being worked on or when the location is left unattended (even for a short time).
- Not visible, either on desks or on computer screens, to anyone not authorised to see it — ensure screen savers and computer screen locks are used

- Contained in a sealed envelope, if transmitted through the mail, either internally or externally
- Not sent via e-mail if it is sensitive information unless encrypted email is used or this is done via a secure network
- Not disclosed orally or in writing without the permission of the service user or staff member unless it is part of a legitimate process
- Locked away in the boot/out of sight whilst when transporting the information by car
- Kept in a secure/locked bag when travelling on public transport

Other security issues to be considered include:-

- Avoid removing personal, sensitive or confidential data from Joint Board premises wherever possible.
- Only encrypted devices provided by the Joint Board should be used to work from home.
- If the use of personal data is unavoidable, consider partially or fully anonymising the information to obscure the identity of the individuals concerned.
- Use the Joint Board's secure shared drives to store and access personal data and sensitive business information, ensuring that only those who need to use this information have access to it.
- Use remote access facilities to access Joint Board systems, personal data and sensitive business information on the corporate network instead of transporting it on mobile devices.
- If there is no option but to use mobile devices, use encryption software, or encrypt the whole hard disk/device.
- Do not use personal equipment (such as home PCs or personal USB sticks) or third party hosting services (such as Google Mail or Dropbox) for personal data or sensitive business information.
- Avoid sending personal data or sensitive business information by email. If you must use email to send this sort of data outside the Joint Board, encrypt it. If you are sending unencrypted high or medium risk personal data or sensitive business information to another Joint Board email account, indicate in the email title that the email contains sensitive information so that the recipient can exercise caution when opening it.
- Where sending personal data out-with the Joint Board ensure that the requirements of any relevant data sharing agreement are complied with.
- Do not use personal data or sensitive business information in public places. When accessing your email remotely, exercise caution to ensure that you do not download unencrypted personal data or sensitive business information to an insecure device.
- Implement the Joint Board's retention and disposal policies so that you do not keep data and information that you do not need. If there is no suitable retention and disposal policy in place for that particular piece of information please consult with your line manager.
- Inevitably, there will be occasions when data will be transferred from one area of the organisation to another. Where the transfer of personal data occurs, the transfer must be reasonable and legitimate (taking into account the initial reasons for the collection of the personal data in the first place).

Working from Home

Encrypted Joint Board devices should be used when working from home. All information should be stored on the Joint Board computer network. Wherever possible, you should work directly from / to the appropriate Joint Board servers using remote access facilities.

Your Joint Board device will be setup to ensure that the computer operating system and applications are up to date with virus protection software and any relevant security patches.

Direct access to Joint Board systems should reduce the need to take paper information home.

If you must take personal information outside the normal Joint Board environment to your home, adhere to the following rules:

- Your work area should preferably be in a separate location to general 'living' areas. This location should not be able to be easily seen or accessed by people outside the home. For example, you should not situate your work area or computer station next to a ground floor window.
- Make sure that information is not left where other occupants of your home can easily see it.
- Keep paper documents, files and portable encrypted media or devices containing information in a lockable cabinet wherever possible and make sure that this is locked when not in use.
- Wherever possible, physically protect laptops. You may do this by using a lock or cable to secure the laptop, or placing it in a locked cupboard or drawer when not in use.
- If you are taking sensitive information home, in any format, go there directly. This reduces the chances of losing the information on the way.
- Use an appropriate carrier. Documents, portable encrypted media and devices should be transported in a secure, briefcase or bag.
- Exercise discretion. Do not read sensitive documents on a bus, for example, or work on personal data on a train. Do not draw attention to the fact that you are carrying Joint Board information.

Working Away from Your Normal Environment

If you have to take Joint Board held information home or to a remote location, always use an encrypted Joint Board provided laptop or PC.

If you must take paper documents then only take the paperwork necessary to carry out your task. Ensure that you note/record the paperwork that has been taken out the office.

- Joint Board records should be updated as soon as possible with any work that you do at home.
- Security should be of an equivalent standard to that which is provided in Joint Board offices.
- See above regarding transporting information and data away from the workplace.
- Avoid leaving files in public lockers in, for example, train or bus stations.

Destruction of Personal or Confidential Data

The measures you take will depend on the data involved. Reference should be made to the Joint Board's Records Retention Schedule and Data Destruction Policies at all times.

Personal or Confidential information must be disposed of using the confidential waste facilities provided by the Joint Board. Domestic shredders or waste facilities must not be used.

Guidance for High Risk Personal Data or Sensitive Business Information

High risk information should only be removed from the office by staff who need to use it away from Joint Board premises as a necessary part of their job.

If using high risk information away from the Joint Board, the guidance provided above should be read as being instructive and should be adhered to. If you need to carry information with you out with your office, by preference, return it at the end of your working day to store it securely, rather than taking it home. If you do take it home, ensure that you are able to lock the information away securely at home.

Do not use your own, non-Joint Board, PC, laptop or other device to store sensitive Joint Board information. This is non-negotiable, only use a Joint Board provided encrypted device.

The following are examples of high risk personal data or sensitive business information:

- Any bulk data sets relating to 1000 or more identifiable individuals, including, but not limited to, staff or service users.
- Any data sets relating to identifiable individuals that could be used for fraud or identity theft, including, but not limited to, bank account or credit card details, national insurance number, personal contact details, date of birth and salary.
- Information relating to individuals performance, grading, personal and family lives.
- Any set of data relating to an identifiable individual's health, disability, ethnicity, sex life, trade union membership, political or religious affiliations or the (alleged) commission of an offence.
- Substantial reorganisation or restructuring proposals that will have a significant impact on employees/individuals before relevant decisions are announced.
- Discussion papers and options relating to proposed changes to Joint Board strategies, policies and procedures before the changes are announced.
- Security arrangements for high profile or vulnerable visitors, clients or staff, events or buildings while the arrangements are still relevant. This includes door access codes and passwords for access to the Joint Board network or other key systems.
- Non-public data that has the potential to seriously affect any organisation's commercial interests or the Joint Board's corporate reputation.
- Information obtained under a confidentiality agreement or statutory power where disclosure of the information is likely to seriously affect the Joint Board's reputation or lead to an action against the Joint Board for breach of confidence.
- Information that, if compromised, would substantially disadvantage the Joint Board in commercial or policy negotiations.

Why do the Data Protection and Freedom of Information (Scotland) Acts affect me when I work at home?

The Data Protection Act 2018 and the Freedom of Information (Scotland) Act 2002 apply to all paper and electronic information that you create and receive as part of your employment with the Joint Board, regardless of where you work or store that information.

The Data Protection Act sets out how organisations can handle personal data and gives an individual the right to access personal information held about them.

The Freedom of Information (Scotland) Act entitles anyone from anywhere in the world to request access to any information held by the Joint Board. It also includes a statutory code of practice on records management which describes the systems we should have in place for managing our information.

These pieces of legislation are as applicable to work you do at home as work you do on Joint Board premises, so you must therefore take this guidance into account when working at home.

Consequences of Non-Compliance

Failure to comply with this guidance could expose the Joint Board, its staff or citizens to risks including fraud, identity theft and distress, or damage the Joint Board's reputation and its relationship with its stakeholders, including citizens.

A failure to safeguard personal data at home could breach the Data Protection Act 2018, which could lead to the Assessor, the ERO and/or the Joint Board being fined up to €20,000,000. The Information Commissioner, who regulates data protection, takes the loss of data through flexible working seriously – significant fines have been issued for the loss of laptops by organisations. The loss of important information could also impact on the operation of the Joint Board, for example, by losing the only copy of financial information.

The Data Protection Act 2018 sets out how organisations may use personal data. It states, "**Appropriate security of the personal data, using appropriate technical or organisational measures including protection against unauthorised or unlawful processing and against accidental loss, destruction or damage**".

This requirement involves a judgement as to what measures are appropriate in particular circumstances. This guidance provides information for Joint Board staff on how to make this judgement when using, transporting or storing personal data or highly sensitive information outside the Joint Board.

Following the guidelines enables you to confidently access the information you need to do your job and safeguards your information against loss, theft and corruption.

EQUALITY IMPACT ASSESSMENT – AGILE WORKING

Assessment Undertaken by: David Thomson/Robert Nicol

Date Prepared: May/June 2021

Policy / Procedure: Guidance on Flexible (Agile) Working

Aim of the Policy / Procedure: Managing employees and teams with differing ('Agile') work styles and working arrangements presents a unique set of challenges and opportunities. This guidance sets out the key elements of managing and supporting a flexible approach to work. The aim of the guidance is to ensure fair and consistent processes are followed and both managers and employees know what is expected of them when working in such a way.

Who will be affected by the policy: The policy applies to all employees of Dunbartonshire and Argyll & Bute Valuation Joint Board except the Caretaker.

Who has been involved in the consultation process: The views of the relevant Trades Union will be sought during the development of this Guidance.

	Needs	Evidence	Impact	Mitigation
Age	Older workers are continuing to work for longer and working from home creates more flexibility and, potentially, job satisfaction amongst employees. Employees with young family at home may struggle to work from home though it may offer benefits in providing flexibility.	Research shows that older workers are more likely to work in roles that can be worked from home. Allowing individuals to work from home can be financially beneficial and ensure that the Joint Board are not losing the knowledge and skills that older members of the workforce brings. Research suggests that younger workers could be disadvantaged by home working as there are fewer networking and socialisation opportunities and opportunities to learn from more experienced colleagues.	Positive for older workers Could potentially be negative for younger workers - managers are encouraged to keep in regular contact with employees to ensure that employees needs are being met - this should mitigate some of the negative impacts.	Managers will need to understand the different pressures that individuals can have from working from home and attempt to agree outcomes that mitigate against this. Ensure that providing appropriate training opportunities for trainees is a priority. The potentially negative outcomes for younger people are mitigated by the voluntary nature of the policy.
Disability	Need to ensure that those with underlying health conditions where reasonable adjustments are	Currently 23% of VJB staff have declared a disability	If required adjustments are not reasonable then potentially	Managers will need to understand the different pressures that individuals can

	appropriate have the equipment that they need to succeed in their jobs and that those with visual/hearing impairments have the equipment they need to do their jobs.		disabled members of staff may not be able to fully take advantage of Agile Working	have from working from home and attempt to agree outcomes that mitigate against this.
Gender Reassignment	No Particular need			
Marriage and Civil Partnerships	No particular need	N/A	No likely differential impact	
Pregnancy and Maternity	Pregnancy related illnesses may arise.	The Guidance may provide a mechanism for pregnant employees to work from home when attending the workplace could be difficult	Potentially lower levels of sickness or shortening the requirement for pre – birth maternity leave	By providing a possible option to attending the workplace, the Guidance may support pregnant employees minimise absence.
Race	No particular need	N/A	No likely differential impact	
Religion and Belief	No particular need	N/A	No likely differential impact	
Sex	A proportion of our female employees currently have flexible working arrangements due to caring for family members	80% of our part-time staff are female	The option to work from home may allow greater flexibility in working hours for members of staff that require it.	To ensure this benefit is realised, managers will need to understand the different pressures that individuals can have from working from home and attempt to agree outcomes that mitigate against this.
Carer	A proportion of our employees have a caring responsibility	11% of our staff have declared having a caring responsibility	The option to work from home may allow greater flexibility in working hours for members	To ensure this benefit is realised, managers will need to understand the different

			of staff that require it	pressures that individuals can have from working from home and attempt to agree outcomes that mitigate against this.
Sexual Orientation	No particular need	N/A	No likely differential impact	

Justification for implementing change despite negative impacts:

The guidance is drafted to limit any negative impact on the protected characteristics identified. In particular it may provide benefits/options to employees in relation to Disability, Gender Re-assignment and Pregnancy. The potentially negative outcomes for younger people are mitigated by the voluntary nature of the policy – no-one will be required to ‘suffer’ the potential impacts.

The policy will continue to implementation as it is supportive of all relevant employees.

Recommendation: The mitigations put in place are proportionate and will be reviewed on an ongoing basis.

Please provide a meaningful summary of how you have reached the recommendation

Equality Impact Assessment carried out. Fair and consistent application of this policy in conjunction with other supporting policies such as special leave, should provide employees and their line managers with mitigation against any negative effects arising as a result of protected characteristics and any potential discrimination. The proposed policy provides a framework for employees to maintain their ability to continue to work without attending the workplace and so, in conjunction with other available supportive policies, is likely to be positive for all employees.