



*Dunbartonshire and Argyll & Bute
Valuation Joint Board*

CODE OF CORPORATE GOVERNANCE

Code of Corporate Governance			
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Introduction

The purpose of this document is to illustrate the commitment of Dunbartonshire and Argyll & Bute Valuation Joint Board to the principles of sound governance and good management.

The Assessor's office functions under the terms of the Lands Valuation Acts which is a body of legislation that can be traced back to the Lands Valuation (Scotland) Act of 1854 and includes the Valuation and Rating (Scotland) Act of 1956 and the Local Government (Scotland) Act of 1975. These Acts concern the rating valuation of non-domestic property. In relation to Council Tax valuation the principal Act is the Local Government Finance Act 1992. The functions of the Electoral Registration Officer are carried out in terms of The Representation of the People Acts and Regulations.

The business mission of the office is to "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".

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

To fulfil our Mission and achieve our Aims we are, subject to the constraints of the continuing tight public finance regime, 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 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
- Working with our partners in the Scottish Assessors' Association to ensure transparency and Scotland wide consistency of approach to service delivery

Corporate Governance

Corporate Governance is concerned with the system by which the functions of the organisation are directed and controlled and the means by which strategy and objectives are determined. It is concerned with the structures and processes for decision making, accountability, control and behaviour in the organisation. In other words, it is the how the Joint Board delivers its services.

The aims of Corporate Governance are to ensure openness, integrity and accountability, underpinned by good and clear leadership, in all that we do.

Openness is essential to ensure that all stakeholders have confidence in the decision making and the management processes and individuals within the Valuation Joint Board. In addition, openness involves an inclusive approach, with all stakeholders having the opportunity to engage effectively with the decision making processes of the Joint Board.

Integrity is based on honesty, selflessness and objectivity and involves high standards of propriety and probity on the part of those entrusted with the stewardship of public funds and the management of the Joint Board's affairs.

Accountability is the process by which the Joint Board and its elected members and officers, are held responsible for their actions and decisions.

The concept of Leadership underpins all the principles of good governance and is vital if the principles are to be adhered to. The Joint Board exercises leadership through decision making, other actions that provide a vision, and by elected members and senior officers acting in accordance with high standards of conduct.

The Joint Board is committed to the integration of the above principles in the conduct of the Joint Board's business. For the purposes of corporate governance the following aspects of the Joint Board's business have been identified:-

- Structures and Governance
- Service Delivery Arrangements
- Internal Control and Risk Management
- Stakeholder Focus

Structures and Governance

The Valuation Joint Board and the posts of Assessor and Electoral Registration Officer are all established by legislation. The Board's statutory role is to provide sufficient resource and administer the functions of the organisation.

The constitution and operations of the Joint Board are defined in Standing Orders. It consists of 16 members appointed by Argyll & Bute (5 members), East Dunbartonshire (6) and West Dunbartonshire (5) Councils.

The Board meets regularly to deal with its business, review the organisation's progress and ensure the proper management of its resources. In particular, the Joint Board approves the annual revenue and capital budget estimates and monitors expenditure against these. The budget process takes place in a timeframe designed to accommodate the budgetary cycles of the constituent authorities and takes account of the requirements and priorities of business as advised by the Assessor & ERO.

The Board receives and approves the Annual Report and Accounts. The Board also receives all Internal and External Audit Reports, along with Key and other Performance Reports. It approves all relevant actions, policies and significant expenditures.

All Board meetings are open, or available electronically, to the public and are suitably advertised in advance. The Minutes of all Board meetings are made available to the public via the Joint Board's website.

Members of the Board will receive training in respect of the statutory and other functions of the Assessor and the ERO both on appointment to the Joint Board and as required thereafter. The training may take the form of training days, short presentations, printed guides or as otherwise agreed.

The Board appoints the Assessor and Electoral Registration Officer and his/her Depute. The Assessor has direct operational responsibility for the statutory functions of the organisation and reports to the Board on all areas of operation as required.

The posts of Treasurer and Clerk to the Board are also statutory posts. The Chief Financial Officer and Strategic Lead, Regulatory Services in West Dunbartonshire Council have been appointed to these posts.

Regularly reviewed Financial Regulations have been implemented to define the roles of the Board, Treasurer, Assessor and WDC Procurement Manager in the proper management of the Board's financial affairs.

The Board's Scheme of Delegated Powers defines the authority of the Assessor in respect of the administration of the Board's functions.

The Assessor and ERO has established a Management Team which has responsibility for all planning, managing, monitoring and reporting on all aspects of statutory function, service delivery and performance improvement.

It is the responsibility of the Joint Board's Management Team to establish an appropriate and sound system of internal control and to monitor the continuing effectiveness of that system on behalf of the Valuation Joint Board. These arrangements are reviewed annually by the Shared Service Manager – Audit & Fraud of West Dunbartonshire Council and a view of the adequacy and effectiveness of the internal control system is provided in an Assurance Statement which, in turn, informs the Annual Governance Statement that is included in the Annual Accounts.

The roles of senior officers are defined in Job Descriptions.

Service Delivery Arrangements

To ensure the efficient and consistent delivery of the statutory functions and high level aims described above, a series of policies and plans, along with guidance on the operations and functions of the organisation are provided for all officers.

A strategic 3-year Service Plan and Annual Service Calendar which relate proposed actions to the above aims provide the work plan for each of the relevant periods, with the Service Plan being approved by the Joint Board. These plans are revised annually and made available to staff. Progress against the plans is monitored by the Management Team.

Performance standards and targets have been identified and agreed in a number of key service areas and, along with the above plans, identify the priority areas of function.

Performance, both against these specific targets and in general, is monitored and reported. A Reporting Framework defines and describes the full suite of management, Management Team, Board and external reports (including Key Performance Indicators) collected. These outcomes are used by the Management Team to inform the management planning process.

A Budget and associated Long Term Financial Strategy are approved annually and expenditures are monitored and reported to the Management Team and the Board.

A number of personnel related policies are in place. These tend to be aligned to those of the 'lead' authority, West Dunbartonshire Council, but are amended, where appropriate, to recognise the limited size and differing requirements of the Joint Board.

A number of formal and informal training opportunities are provided and, together with the Performance, Training and Development Policy and Induction Procedures, these ensure that all staff are properly trained for their roles in the delivery of service. Further, the Assessor/ERO and his/her Depute are subject to an annual review of performance in accordance with the Policy and Procedure on Individual Performance Management for Senior Officers.

A number of procedural guidance notes and manuals, including a series of Valuation Practice Notes have been produced or are available to staff to assist in the efficient and consistent delivery of service.

The Joint Board's commitment to providing service improvements through the use of Information Technology is communicated in the Information Technology Strategy which is regularly reviewed.

The Joint Board is committed to the promotion of Equal Opportunities and aims to ensure consistent services to all stakeholders, regardless of their gender, race, disability, colour, nationality, religion, marital status, age, responsibility for dependants or sexual orientation. These commitments are reflected in our Single Equality Scheme, our published Public Sector Equality Duties report and our stated Equality Outcomes.

Internal Controls and Risk Management

The integrity of the Joint Board, and the services provided by it, are maintained by means of a series of strategies and plans and their continued provision is ensured by systems for the identification, evaluation and management of risk. A range of systems and procedures are in place to ensure that members and employees of the Board are not influenced by prejudice or conflicts of interest in dealing with their stakeholders.

The Financial Regulations and formal budget processes, including monitoring, along with a Procurement Policy, Authorised Procedures for the Ordering, Certification and Payment of Goods and Services, and a Strategy for the Prevention and Detection of Fraud and Corruption ensure the regularity of the Joint Board's financial dealings. Standing Orders and the Procurement Financial Regulations provide a framework for procurement by tender.

Members abide by their constituent Council's Members Codes of Conduct and register any interests relevant to the Joint Board in their constituent Council's Registers of Members' Interests. These are available for inspection by members of the public. 'Conflicts of Interest' is a standing item on Joint Board meeting agendas.

Officers conduct themselves in accordance with the Code of Conduct for Employees which sets out the standards of conduct that are expected of staff as a public employee. The Standards are based on the "Seven Principles of Public Life" identified by the Nolan Committee on Standards in Public Life. A Register of Interests is used to record any conflict, or potential conflict, of interest any member of staff may encounter whilst delivering services. A Register of Gifts, Hospitality and Services is maintained to record any gifts, goods or gratuities received from any service user. Relevant officers are bound by the professional ethics and standards set by the Royal Institution of Chartered Surveyors.

A Public Interest Disclosure Policy allows any employee to report any wrongdoing, malpractice or improper behaviour within the Valuation Joint Board, through the appropriate channels.

Disciplinary Procedures exist to enable action to be taken not only where there is any instance of such wrongdoing, but also where there is any breach of the Delegated Powers, Financial Regulations, Standing Orders, or any other policy or procedure designed to protect the integrity of the Joint Board.

The Valuation Joint Board's finances, operations and processes are subject to regular audit by:-

- External auditors appointed by The Audit Commission, and

- The Internal Audit service provided by West Dunbartonshire Council's 'Shared Service Manager - Audit and Fraud'.

All audit reports are submitted to the Joint Board and approval is given to the proposed Action Plans. Additionally the Board's operations are subject, on an ad-hoc basis, to self-assessment or peer review of processes and procedures.

The Management Team maintains and regularly monitors actions and progress against a Collated Audit Action Plan.

A review of the Joint Board's systems of internal control is undertaken annually, by way of a self-assessment, to measure compliance with the Audit Scotland Delivery of Good Governance in local Government Framework' (2016). Any gaps are included in an action plan which is taken forward by the Management Team.

The statutory functions of the Joint Board are subject to additional scrutiny by way of appeals to the relevant Valuation Appeals Committees, Lands Tribunal, Lands Valuation Appeal Court and Registration Courts. Complaints regarding administrative matters may be referred to the Scottish Public Services Ombudsman.

The Joint Board has a Risk Management Policy aimed at identifying, evaluating and managing all business risk. The 'Board Risk Register', which is approved by the Board annually, contains the actions required or planned to mitigate the main strategic risks. Other risks are contained in an 'Operational Risk Register', with all actions being collated into a single Risk Action List. The Risk Registers are reviewed annually and when new risks are identified and progress against the Action List is monitored by the Management Team on a regular basis.

The Operational Risk Register references the possibility of the Joint Board suffering from Fraud and/or Corruption and details the mitigations taken to eliminate or reduce the likelihood of fraud or corruption occurring. Internal Audit also considers the risk of fraud and corruption as part of the planning process for the annual audit plan and for individual audits.

The Joint Board has approved and implemented a Business Continuity Plan that identifies the actions taken to minimise the likelihood of loss of service and provides a workable, co-ordinated and effective response to the loss of critical functions.

The information and data held by the Joint Board is properly managed, maintained and, where appropriate, destroyed in accordance with our Records Management Policy and Plan. These documents also underpin our approach to Data Security and Data Protection which included advice and training to relevant staff in the handling of personal and confidential data.

Risk to Joint Board staff is managed and minimised through the approved Health & Safety Policy that, amongst other things, provides for the supply of protective clothing and lone working security devices to relevant staff.

All relevant insurances are maintained through our partnership with West Dunbartonshire Council.

Stakeholder Focus

The Valuation Joint Board complies with the principles of openness and transparency and engages with stakeholders in a number of ways. A Communications Strategy is in place to ensure that, through good communications, we will meet our commitments and achieve our aims. Further, by reporting stakeholder feedback to the Management Team the outcomes of consultation are used in the management planning process.

The Valuation Joint Board's Annual Report and Annual Accounts are advertised and made available to the public, including by means of the Joint Board's website (www.saa.gov.uk/dab-vjb/). The annual Public Performance Report, containing information in relation to Key Performance Indicators, is made available to stakeholders throughout the three constituent council areas by publication on our website. Together these reports inform stakeholders on our targets, performance and progress in other areas of function.

The papers for, and Minutes of, all Joint Board meetings are made available for public scrutiny and all meetings of the Board are open, or available electronically, to the public.

The 'Customer Satisfaction' and 'Customer Complaints Handling' Procedures allow users of services to contribute and provide direct stakeholder input to the management planning process. The latter is a Model Procedure which was developed by local government complaints handling experts working closely with the Scottish Public Services Ombudsman (SPSO).

The Joint Board proactively engages with a number of stakeholders including Council Finance Departments, Returning Officers, West Dunbartonshire Council as our support services providers, our constituent authorities, the Scottish Government, Scotland Office, the Valuation Office Agency, Association of Electoral Administrators, The Electoral Commission the Scottish Assessors Association (SAA), the Cabinet Office and the Government Digital Service.

The SAA has established the Scottish Ratepayers Forum and meets regularly with the Scottish Rating Surveyors Forum and the Scottish Business Ratepayers Group. These provide the majority of the ratepayer community and their agents with the opportunity to engage directly with Assessors and provide input into policy formulation.

The Joint Board recognises its staff as major stakeholders and seeks formal feedback from them on an annual basis. Staff also have the opportunity to feed into policy both through the various working groups which report to the Management Team and the managers' 'open doors' policy.

The Valuation Joint Board recognises UNISON, Unite and GMB trade unions for the purposes of resolving industrial relation issues affecting employees of the Board. The Board is committed to regular consultation with the Trades Unions and will meet with the Trades Unions representatives to discuss matters of mutual interest.

The Joint Board's commitment to openness and accountability is reflected in its Freedom of Information Policy Statement and the wide range of publications contained in, and made available to the public through, its Publication Scheme (www.saa.gov.uk/dab-vjb/freedom-of-information).

Conclusion

The foregoing framework outlines the foundation for addressing the Valuation Joint Board's need to maintain a governance and performance framework to meet management and audit requirements. It is presented as a working tool which is likely to require review in the light of changing internal and external factors.