



*Dunbartonshire and Argyll & Bute
Valuation Joint Board*

Council Offices
Garshake Road
Dumbarton
G82 3PU

17 November 2011

Dear Sir/Madam

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

You are requested to attend a meeting of the above Board to be held **in the Council Chamber, East Dunbartonshire Council Offices, Tom Johnston House, Civic Way, Kirkintilloch** on Friday, 25 November 2011 at 11.00 a.m.

The business is as shown on the enclosed agenda.

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

I shall be obliged if you will advise Nuala Borthwick (Tel. 01389 737594 email nuala.borthwick@west-dunbarton.gov.uk) if you are unable to attend the meeting.

Yours faithfully

ANDREW A. FRASER

Clerk to the Valuation Joint Board

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

FRIDAY, 25 NOVEMBER 2011

AGENDA

1. APOLOGIES

2. MINUTES OF PREVIOUS MEETINGS (Pages 1 - 14)

Submit for approval:-

- (a) the Minutes of Meeting of the Valuation Joint Board held on 21 January 2011;
- (b) the Minutes of Meeting of the Valuation Joint Board held on 10 June 2011; and
- (c) the Minutes of Meeting of the Finance Sub-Committee held on 28 September 2011.

3. TREASURER TO THE VALUATION JOINT BOARD (Pages 15 - 16)

Submit report by the Assessor & Electoral Registration Officer updating members on the position of Treasurer to the Board.

**4. KPMG LLP'S FINAL AUDIT REPORT TO THOSE CHARGED WITH GOVERNANCE
KPMG LLP'S FINAL AUDIT REPORT TO MEMBERS AND THE CONTROLLER OF AUDIT 2010/2011 (Pages 17 - 38)**

Submit report by the Treasurer advising of KMPG's report on audit of the Joint Board during 2010/2011. Members are requested to note that this encompasses two KPMG LLP reports.

5. 2011/2012 REVENUE BUDGETARY CONTROL REPORT: PERIOD 7 (2011/2012) (Pages 39 - 40)

Submit report by the Treasurer advising of the budgetary performance of the revenue account for the period to 31 October 2011.

**6. 2011/2012 CAPITAL BUDGETARY CONTROL REPORT: PERIOD 7
(2011/12) (Pages 41 - 42)**

Submit report by the Treasurer advising of the budgetary performance of the Capital Account to 31 October 2011.

7. REVENUE ESTIMATES 2012/2013 (Pages 43 - 44)

Submit report by the Treasurer advising that the Revenue Estimates for financial year 2012/2013 will not be reported to this Board Meeting. Members are requested to note that due to budgetary uncertainties, as detailed in the report, it is proposed that the Draft Estimates for 2012/2013 be postponed until January 2012.

**8. ANNUAL REPORT AND FINAL ACCOUNTS – YEAR ENDING
31 MARCH 2011 (Pages 45 - 99)**

Submit report by the Treasurer presenting the audited annual report and final accounts for the year ending 31 March 2011.

**9. CAPITAL BUILDING WORKS, 235 DUMBARTON ROAD, CLYDEBANK
(Pages 101 - 102)**

Submit report by the Assessor & Electoral Registration Officer:-

- (a) advising of progress in relation to planned building works at 235 Dumbarton Road, Clydebank; and
- (b) seeking agreement on a mechanism for appointing a contractor to complete the planned building works.

**10. VALUATION JOINT BOARD CAPITAL PLAN (INFORMATION
TECHNOLOGY) 2010/2011 (Pages 103 - 104)**

Submit report by the Assessor & Electoral Registration Officer:-

- (a) providing an update on progress in relation to the 2010/2011 Information Technology Capital Plan; and
- (b) seeking retrospective approval of the variation from the original capital plan, particularly in respect of the implementation of Citrix technology in Campbeltown.

11. ELECTORAL REGISTRATION (Pages 105 - 110)

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

12. NON-DOMESTIC RATING AND COUNCIL TAX VALUATION PROGRESS (Pages 111 - 113)

Submit report by the Assessor & Electoral Registration Officer:-

- (a) advising of progress in relation to the Assessor's Non-Domestic Rating Valuation function; and
- (b) advising of progress in relation to the Assessor's Council Tax Valuation function.

13. BEST VALUE (Pages 115 - 124)

Submit report by the Assessor & Electoral Registration Officer:-

- (a) providing an update on progress in respect of the Public Performance Reporting (PPR) requirements of the statutory Best Value regime; and
- (b) advising of the outcomes of an Internal Audit of the Assessor's Non-Domestic Rating and Council Tax processes.

14. REVISED POLICY ON DISCRETIONS FOR EARLY RETIREMENT AND REDUNDANCY ("POLICY ON DISCRETIONS") (Pages 125 - 141)

Submit report by the Assessor & Electoral Registration Officer seeking homologation of the revised Policy on Discretions for Early Retirement and Redundancy.

15. PERSONNEL POLICY – ANNUAL LEAVE AND PUBLIC HOLIDAYS SCHEME (Pages 143 - 166)

Submit report by the Assessor & Electoral Registration Officer seeking approval of an Annual Leave and Public Holidays Scheme for implementation in the Valuation Joint Board.

16. SCHEME OF VOLUNTARY EARLY RETIREMENT AND VOLUNTARY SEVERANCE (Pages 167 - 183)

Submit report by the Assessor & Electoral Registration Officer seeking approval of a Scheme of Voluntary Early Retirement and Voluntary Severance for implementation in the Valuation Joint Board.

17. SINGLE EQUALITY SCHEME (Pages 185 - 200)

Submit report by the Assessor & Electoral Registration Officer seeking approval for the Single Equality Scheme.

18. DATE OF NEXT MEETING

It is suggested that the next meeting of the Valuation Joint Board be held in West Dunbartonshire Council Offices, Garshake Road, Dumbarton at 11.00 a.m. on Friday, 20 January 2011.

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

At a Meeting of the Dunbartonshire and Argyll & Bute Valuation Joint Board held in Meeting Room 3, West Dunbartonshire Council Offices, Garshake Road, Dumbarton on Friday, 21 January 2011 at 11.00 a.m.

Present: Councillor Donald McMillan and Vivien Dance, Argyll and Bute Council; Councillors Rhondda Geekie, John Jamieson, Anne Jarvis and Vaughan Moody, East Dunbartonshire Council; and Councillors Jim Finn and David McBride, West Dunbartonshire Council.

Attending: David Thomson, Assessor and Electoral Registration Officer; Alistair Boyd, Depute Assessor and Electoral Registration Officer; June Nelson, Principal Administration Officer; Mark Docherty, Divisional Assessor; David Connell, Head of Finance and ICT; Stewart Paton, Senior Quantity Surveying Officer and Craig Stewart, Committee Officer.

Apologies: Apologies for absence were intimated on behalf of Councillors Jim Brown and John Millar (West Dunbartonshire Council) and Ashay Ghai (East Dunbartonshire Council).

Councillor Vaughan Moody in the Chair

MINUTES OF PREVIOUS MEETING

The Minutes of Meeting of the Dunbartonshire and Argyll & Bute Valuation Joint Board held on 11 June 2010 were submitted and approved as a correct record.

MINUTES OF MEETING OF THE FINANCE SUB-COMMITTEE

The Minutes of Meeting of the Valuation Joint Board Finance Sub-Committee held on 29 September 2010 were submitted for information and noted.

ANNUAL REPORT AND FINAL ACCOUNTS – YEAR ENDING 31 MARCH 2010

A report was submitted by the Treasurer presenting the audited annual report and final accounts for the year ending 31 March 2010.

After discussion and having heard the Treasurer in further explanation and in answer to Members' questions, the Joint Board agreed to approve the Annual Report and Final Accounts for the year ending 31 March 2010.

**KPMG LLP'S FINAL AUDIT REPORT TO THOSE CHARGED WITH
GOVERNANCE & KPMG LLP'S FINAL AUDIT REPORT TO MEMBERS
AND THE CONTROLLER OF AUDIT 2009/10**

A report was submitted by the Treasurer advising of KPMG LLP's report on the audit of the Joint Board's accounts 2009/2010.

The Joint Board agreed to note the report.

REVENUE BUDGETARY CONTROL REPORT: PERIOD 8 (2010/11)

A report was submitted by the Treasurer advising of the budgetary performance of the Revenue Account for the period to 30 November 2010.

An addendum sheet was circulated for Members' information at the meeting.

Having heard the Treasurer in further explanation, the Joint Board agreed to note the budgetary position of the Revenue Account.

CAPITAL BUDGETARY CONTROL REPORT: PERIOD 8 (2010/11)

A report was submitted by the Treasurer advising of the budgetary performance of the Capital Account to 30 November 2010.

Having heard the Treasurer in further explanation, the Joint Board agreed to note the budgetary position of the Capital Account.

PHASE 2, CAPITAL BUILDING WORKS, 235 DUMBARTON ROAD, CLYDEBANK

A report was submitted by the Assessor and Electoral Registration Officer advising of tenders received for the proposed electrical alterations at 235 Dumbarton Road and seeking approval to accept the lowest tender.

After discussion and having heard relevant officers in further explanation and in answer to Members' questions, the Joint Board agreed to approve the awarding of the contract to Charles McCrea Ltd. in the amount of £41,677.38.

NON-DOMESTIC RATING AND COUNCIL TAX VALUATION PROGRESS

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

- (1) advising of progress in relation to the Assessor's Non-Domestic Rating Valuation function and, in particular, the 2010 general Revaluation; and
- (2) advising of progress in relation to the Assessor's Council Tax Valuation function.

Having heard the Assessor and Electoral Registration Officer in further explanation and in answer to Members' questions, the Joint Board agreed:-

- (1) to note the significant appeal workload arising from both the 2010 Revaluation and the economic downturn; and
- (2) to note the progress in relation to maintenance of the Valuation Roll and the Council Tax Valuation Lists including the disposal of proposals and appeals.

ELECTORAL REGISTRATION

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

After discussion and having heard the Principal Administration Officer and the Assessor and Electoral Registration Officer in elaboration and in answer to Members' questions, the Joint Board agreed:-

- (1) to note the contents of the report; and
- (2) to note that the Assessor and Electoral Registration Officer would feed back some of the concerns raised by Members in relation to publicity/advice aimed at trying to make the electoral process as simple and straightforward as possible for the forthcoming Scottish Parliament election and the Alternative Vote Referendum.

REVENUE ESTIMATES 2011/2012

A report was submitted by the Treasurer seeking approval of the draft revenue estimates for 2011/2012.

Having heard the Treasurer in further explanation, the Joint Board agreed:-

- (1) to approve the draft revenue budget for 2011/2012 per Appendix 1, which would result in a 3.52% decrease in the contributions from the constituent authorities;
- (2) that the requisition be based on each Council's Grant Aided Expenditure (GAE) figures, as indicated in Appendix 3 to the report; and
- (3) to note that indicative estimates for 2012/13 and 2013/14 would be presented to the Board in June 2011.

CAPITAL ESTIMATES 2011/12

A report was submitted by the Treasurer seeking approval of the draft Capital Estimates for 2011/12.

Having heard the Treasurer, the Joint Board agreed:-

- (1) to approve the 2011/12 Capital Plan of £71,350; and
- (2) to note the capital requisition for each constituent authority for 2011/12, as detailed in Appendix 1 to the report.

PAY MODERNISATION

A report was submitted by the Depute Assessor providing an update on the current situation with the Pay Modernisation Project.

After discussion and having heard the Depute Assessor and Electoral Registration Officer in elaboration and in answer to Members' questions, the Joint Board agreed to note the current position in relation to Pay Modernisation.

BEST VALUE

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

- (a) providing an update of progress in respect of the Public Performance Reporting (PPR) requirements of the statutory Best Value regime; and
- (b) advising of other, Best Value related, initiatives which are ongoing within the Valuation Joint Board.

The Joint Board agreed:-

- (1) to note the 2009/10 Public Performance Report and the presentation in web format to provide cross-authority performance;
- (2) to note the submission of an electoral Performance Standards Self-Assessment and Performance Indicators to the Electoral Commission during December 2010;
- (3) to note the results of the ongoing 2009/10 Customer Satisfaction Survey would be reported to a future Board meeting; and
- (4) to note the ongoing monitoring of Customer Standards to improve stakeholders experiences of interacting with the Joint Board.

STAFFING & PERSONNEL MATTERS – VARIOUS

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

- (a) providing an update on issues affecting personnel;
- (b) seeking approval of the revised Health & Safety Policy; and
- (c) seeking approval of the revised Disciplinary and Grievance Policies and Procedures.

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

- (1) to approve the revised Health & Safety Policy;
- (2) to approve the revised Disciplinary and Grievance Policies and Procedures; and
- (3) to note the Equality Impact Assessments completed in respect of the Disciplinary and Grievance Policies and Procedures.

DATE OF NEXT MEETING

It was agreed that the next meeting of the Valuation Joint Board would be held in Tom Johnston House, Kirkintilloch at 11.00 a.m. on Friday, 10 June 2011.

The meeting closed at 11.55 a.m.

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Assessor & Electoral Registration Officer

Valuation Joint Board – 25th November 2011

Subject: Treasurer to the Valuation Joint Board

1.0 Purpose of Report

- 1.1 To update members of the Joint Board with respect to the position of Treasurer to the Board.

2.0 Background

- 2.1 As members will be aware, West Dunbartonshire Council acts as lead authority for the provision of all support services, including Financial Services, to the Joint Board.
- 2.2 At the meeting of the Joint Board on 10 December 2004, and arising from the resignation of the then Treasurer, the Board agreed that West Dunbartonshire Council's Section 95 Chief Financial Officer would be appointed as Treasurer to the Joint Board.
- 2.3 With effect from 28 January 2008 Joyce White was appointed as Executive Director of Corporate Services and assumed responsibility as the Council's Section 95 Chief Financial Officer.
- 2.4 At its meeting on 20 June 2008 the Joint Board approved the appointment of Joyce White as the Treasurer to the Valuation Joint Board.

3.0 Current Position

- 3.1 Following the appointment of Joyce White as Chief Executive of West Dunbartonshire Council, Stephen West, Head of Service - Resources and Performance, was appointed as the new section 95 Chief Financial Officer for the Council with effect from 1st November 2011.

4.0 Recommendations.

- 4.1 It is recommended that the Board approve the appointment of Stephen West, West Dunbartonshire Council's new section 95 Chief Financial Officer, as Treasurer to the Joint Board.

Person to contact:
David Thomson (Assessor and ERO)

Tel: 0141 562 1260

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

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Treasurer

Valuation Joint Board - 25 November 2011

**Subject : KPMG LLP's Final Audit Report to those charged with governance
KPMG LLP's Final Audit Report to Members and the Controller of
Audit 2010/2011**

1. Purpose of Report

- 1.1** The purpose of this report is to advise Members of KPMG LLP's report on the audit of the Joint Board during 2010/11. This encompasses two KPMG LLP reports.

2. Background

- 2.1** KPMG LLP have completed their audit of the Joint Board's 2010/2011 annual accounts and have now signed them. The audited annual report and final accounts were submitted to the Finance Sub-Committee on 28 September 2011 and are now submitted to Members as another agenda item at this meeting.
- 2.2** KPMG LLP are required to report to Members on the audit of the Board's annual accounts and their report is attached for review.
- 2.3** The Report to those charged with governance is also attached. This report was previously submitted to the Finance Sub-group on 28 September 2011 for consideration.

3. Main Issues

Report to those charged with Governance

- 3.1** Appendix 1 is intended to inform Members of key matters arising during the audit of the financial statements. The Executive Summary to this report is noted within page 2, with further detail provided in pages 3-5.
- 3.2** It should be noted that there are no management actions to be progressed.

Report to Members and the Controller of Audit 2010/11

- 3.3** Appendix 2 is intended to inform Members of the work carried out by KPMG LLP during 2010/11 and to assist Members in fulfilling their obligations in respect of governance and the stewardship of public funds. An executive summary is provided on page 2 of this report. Further detail is provided in pages 3-7.

3.4 There were no recommendations identified in the report for further action.

4. Conclusions and Recommendations

4.1 The Board has received an unqualified audit opinion on the accounts for 2010/11. The Report to Members includes comment on the significant accounting issues faced and provides an outlook of future reporting issues.

4.2 Members are asked to consider the findings of the 2010/11 audit and note that the auditor's report was considered by the Finance Sub-Committee on 28 September 2011.

.....
Stephen West

Treasurer

Date: 9 November 2011

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

Janice Rainey, Business Unit Partner
West Dunbartonshire Council
Telephone (01389) 737453

Appendix:

- 1. Report to those charged with governance**
- 2. Annual Audit Report to members and the controller of audit**

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Assessor & Electoral Registration Officer

Valuation Joint Board – 25th November 2011

Subject: Treasurer to the Valuation Joint Board

1.0 Purpose of Report

- 1.1 To update members of the Joint Board with respect to the position of Treasurer to the Board.

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3.0 Current Position

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4.0 Recommendations.

- 4.1 It is recommended that the Board approve the appointment of Stephen West, West Dunbartonshire Council's new section 95 Chief Financial Officer, as Treasurer to the Joint Board.

Person to contact:
David Thomson (Assessor and ERO)

Tel: 0141 562 1260

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Dunbartonshire Argyll and Bute Valuation Joint Board

Annual audit report to the members of Dunbartonshire Argyll and Bute
Valuation Joint Board and the Controller of Audit

Year ended 31 March 2011

31 October 2011



Contents

**The contacts at KPMG
in connection with this
report are:**

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About this report

This report has been prepared in accordance with the responsibilities set out within the Audit Scotland's Code of Audit Practice ("the Code").

This report is for the benefit of Dunbartonshire Argyll and Bute Valuation Joint Board and is made available to the Accounts Commission and Audit Scotland (together "the beneficiaries"), and has been released to the beneficiaries on the basis that wider disclosure is permitted for information purposes, but that we have not taken account of the wider requirements or circumstances of anyone other than the beneficiaries.

Nothing in this report constitutes an opinion on a valuation or legal advice.

We have not verified the reliability or accuracy of any information obtained in the course of our work, other than in the limited circumstances set out in the scope and objectives section of this report.

This report is not suitable to be relied on by any party wishing to acquire rights against KPMG LLP (other than the beneficiaries) for any purpose or in any context. Any party other than the beneficiaries that obtains access to this report or a copy and chooses to rely on this report (or any part of it) does so at its own risk. To the fullest extent permitted by law, KPMG LLP does not assume any responsibility and will not accept any liability in respect of this report to any party other than the beneficiaries.



Executive summary Headlines

Our audit work is undertaken in accordance with Audit Scotland's Code of Audit Practice ("the Code"). This specifies a number of objectives for our audit.

This report summarises our work for the year ended 31 March 2011.

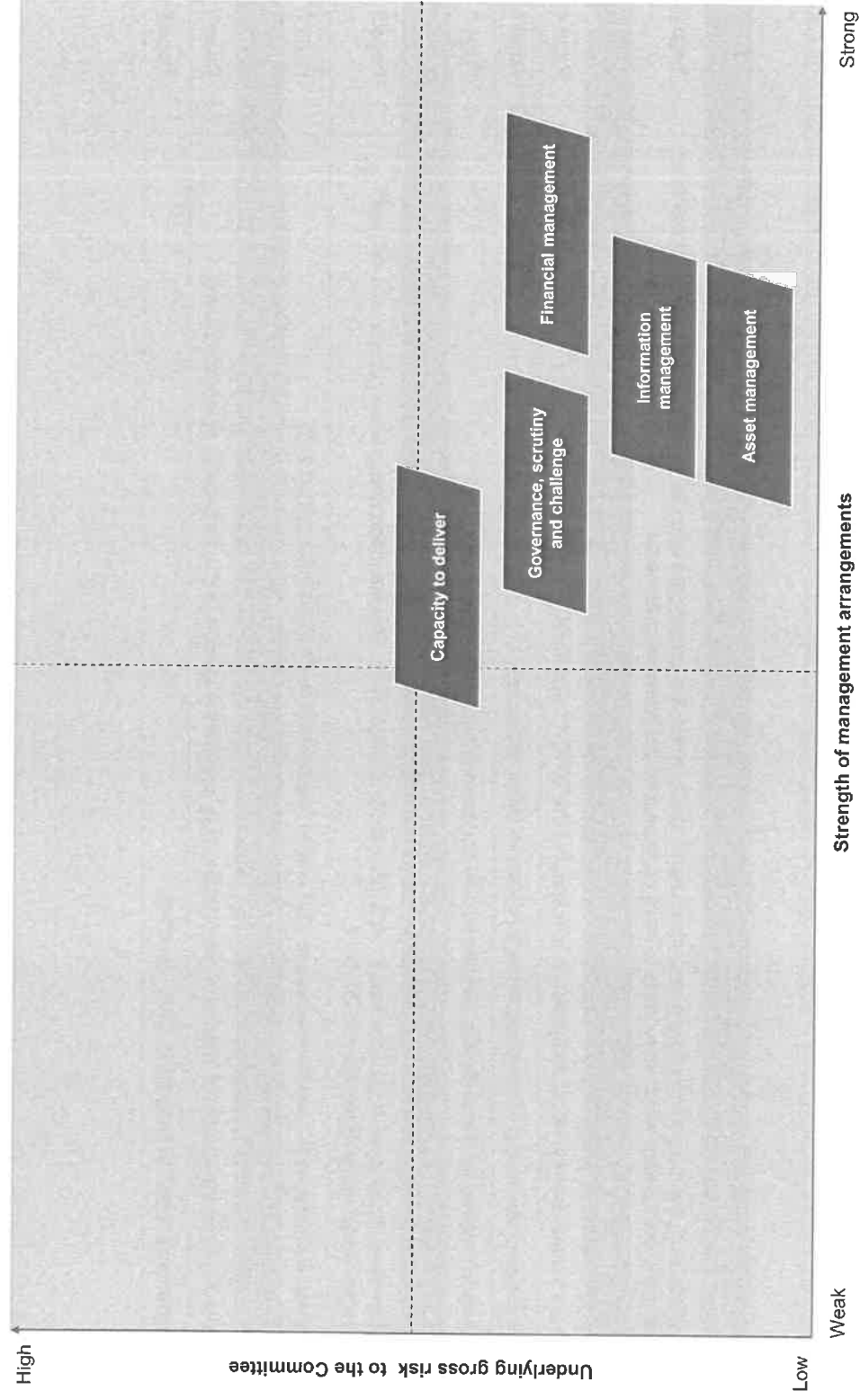
We wish to record our appreciation of the continued co-operation and assistance extended to us by staff during the course of our work.

Strategic objectives and risks		Page 3
Notwithstanding the increasingly tight economic environment in which the Joint Board operate, no significant risks were identified as facing the Joint Board which were likely to have an impact on the financial statements.		
Financial statements		
We have issued an unqualified audit opinion in respect of the 2010-11 accounts.		Page 4
We considered the impact of transition to the IFRS-based Code of practice.		Page 4
Information required for the audit was comprehensive and provided in a timely manner.		Page 4
Use of resources		
The Joint Board's net cost of services was £1,469,739 (2010: £2,883,213). The reduction was primarily due to one-off past service gains in respect of pensions in 2010-11.		Page 5
There was an increase in useable reserves at year end 31 March 2011 to £115,706 (2010: £26,219).		Page 5
Governance and performance		
The statement on the system of internal control continues to confirm the existence of a framework of internal control.		Page 6
No instances of fraud or irregularity were identified.		Page 6

Strategic objectives and risks Summary of arrangements

Competing risks and pressures continue to present new and recurring challenges.

The diagram summarises the potential underlying risks to achievement of strategic objectives, compared to the strength of management arrangements to mitigate these risks. We have not identified any significant risks.



Accounting

Financial statements preparation and audit process

2010-11 was the first year the Joint Board was required to prepare accounts in accordance with International Financial Reporting Standards.

Technical accounting issues

Conversion to IFRS

The 2010-11 accounts have been prepared in accordance with the *Code of practice on Local Authority Accounting in the United Kingdom 2010 ("the Code")* which, for the first time, is based upon International Financial Reporting Standards (IFRS).

- We reviewed the accounting policies prepared by management and suggested a number of enhancements. We also recommended revisions to the layout, presentation and disclosures in the accounts to ensure compliance with the Code.

Systems and controls

Preparation of the financial statements

- Unaudited accounts were prepared by the 30 June 2011 statutory deadline, and provided for audit along with appropriate supporting documentation on 1 July 2011 which was in line with the agreed timetable.
- We worked closely with management to obtain suitable explanations in respect of our audit work, which were provided in a timely manner and proved to be comprehensive.
- Narrative statements were provided at the same time as the unaudited accounts and were complete and consistent with our understanding of the Joint Board.

Control environment

- The Joint Board's financial systems are the same as those operated by West Dunbartonshire Council ("the Council"). The review of these systems were conducted simultaneously as part of the 2010-11 external audit of the Council. No audit findings or recommendations were identified during that work which uniquely relate to the Board.
- The majority of financial controls are designed, implemented and operating effectively.
- Overall, management's approach to preparing the accounts is efficient. Supporting documentation is prepared in advance of audit fieldwork and responses to requests for further information are timely and helpful.

Use of resources

Financial position

The reported surplus is consistent with the forecast outturn. The forecast outturn position on services improved considerably during 2010-11.

Financial position

For the year ended 31 March 2011 the Joint Board's net cost of services was £1,469,739 (2010: £2,883,213). This reduction was primarily due to one-off past service gains on pensions made as a result of the Board's change in pensions accounting from RPI to CPI. Savings were also made on support services and supplies and services.

At year end there was a transfer to creditors of £203,531 (2010: £22,749). This relates to partner contributions made to the Joint Board in 2010-11 that were unspent in the year. This balance will either be returned to the contributing partners or used to reduce future contributions.

Comprehensive income and expenditure statement	
	£
Net cost of service	1,469,739
Other operating income	(2,615,129)
Finance and investment income	(11,047)
Surplus on provision of services	(1,156,437)
Other comprehensive income and expenditure	(1,841,789)
Total comprehensive income	(2,998,226)

Reserves

The Joint Board does not hold a general fund balance at the year end. It has total liabilities as at 31 March 2011 of £312,498 (2009-10: £3,310,724), represented primarily by a pension liability of £1,219,000, operational fixed assets of £806,999 and cash and cash equivalents £706,789.

The financial statements have been prepared on a going concern basis as the statutory funding arrangements mean that the pension liability will be met as it falls due through requisitions from the constituent authorities.

The Joint Board's net assets increased by £2,998,226 primarily as a result of a reduction to the net pension liability of £3,347,000. This reduction is due to the recognition of a past service gain due to the use of the consumer price index rather than the retail price index for future pension increases, as set out by the UK government.

Corporate governance and performance management arrangements

Over-arching and supporting corporate governance arrangements remain primarily unchanged and provide a sound framework for organisational decision-making.

Corporate governance framework	<p>Corporate governance is concerned with structures and processes for decision-making, accountability, control and behaviour. The three fundamental principles of corporate governance – openness, integrity and accountability – apply to all bodies.</p> <p>The responsibilities of the Joint Board and its Treasurer for establishing arrangements for ensuring the proper conduct of its affairs, including compliance with relevant guidance, the legality of activities and transactions, and for monitoring the adequacy and effectiveness of these arrangements are outlined in the Statement of Responsibilities in the financial statements.</p>
Statement on system of internal financial control	<p>The Joint Board's statement on the system of internal control describes the component parts of the internal financial control framework and the process by which the Treasurer has reviewed the effectiveness of the internal financial control system enabling her to conclude that reasonable assurance can be placed on the adequacy and effectiveness of the internal financial control system. The statement prepared by the Joint Board expresses its framework of control and is consistent with our understanding of the established framework.</p> <p>The Joint Board's financial transactions are processed by West Dunbartonshire Council. The reviews of these systems were conducted simultaneously to those carried out as part of the Council's audit. No audit findings relating uniquely to the Joint Board were identified during the audit work carried out at the Council.</p>
Internal controls	<p>The Joint Board's financial transactions are processed by the Council. A review of these systems was carried out simultaneously to the audit of the annual accounts of the Joint Board and no specific findings relating to the Board were identified. A number of recommendations to improve the overall control environment were accepted by management of the Council.</p>
Internal audit	<p>We did not place reliance on the work of internal audit in respect of the Joint Board.</p>
Fraud and irregularity	<p>Management did not identify any significant instances of fraud or irregularity during the year. We have obtained management representations from the Treasurer, in support of enquiries with management, to confirm there have been no instances of fraud or irregularity during 2010–11.</p>

Performance management arrangements (continued)

Performance management

The terms of appointment from Audit Scotland include the requirement for a proportion of our audit time to be spent on performance audit work. Performance audit work covers a variety of areas, both financial and non financial, including both Audit Scotland centrally directed studies and locally determined studies based on agreement between each organisation and their auditors. No performance audit studies were identified by Audit Scotland for the Joint board during 2010-11.

The Joint Board continues to demonstrate its commitment to Best Value through the approval in June 2008 of a three year service plan, audit action plans, performance reporting to the management team and risk management procedures. Performance in relation to its key performance indicators is reported on its website and through publication of the Joint Board's annual performance report.

The Joint Board has key performance indicators over non-domestic and council tax valuation, with performance being measured as the time taken from the date which amendments to the valuation roll / list are effective to the date valuation / banding notice, in respect of that change, is issued. Non-domestic and council tax valuation roll performance, as indicated in the table below, achieved its overall target for between three and six months, but failed to meet the target for up to three months and greater than six months.

Non-domestic valuation roll performance

Period	Actual 2009-10	Target 2010-11	Actual 2010-11
0-3 Months	77%	80%	79%
3-6 months	16%	10%	12%
> 6 months	7%	10%	9%

Council tax valuation roll performance

Period	Actual 2009-10	Target 2010-11	Actual 2010-11
0-3 Months	87%	93%	90%
3-6 months	11%	4%	8%
> 6 months	2%	3%	2%

Electoral registration performance

The Electoral Administration Act 2006 gave the Electoral Commission powers to set standards of performance for Electoral Registration Officers (EROs), Returning Officers and Referendum Counting Officers in Great Britain. EROs were required to assess their own performance against each of the ten standards using guidelines set by the Electoral Commission.

The Joint Board submission showed that they had been assessed as before 'above the standard' in eight out of ten standards, which was better than the national average.



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Dunbartonshire Argyll & Bute Valuation Joint Board Report to those charged with governance

Year ended 31 March 2011

19 September 2011



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About this report

This report has been prepared in accordance with the responsibilities set out within the Audit Scotland's *Code of Audit Practice* ("the Code").

This report is for the benefit of Dunbartonshire and Argyll and Bute Valuation Joint Board and is made available to the Accounts Commission and Audit Scotland (together "the beneficiaries"), and has been released to the beneficiaries on the basis that wider disclosure is permitted for information purposes, but that we have not taken account of the wider requirements or circumstances of anyone other than the beneficiaries.

Nothing in this report constitutes an opinion on a valuation or legal advice.

We have not verified the reliability or accuracy of any information obtained in the course of our work, other than in the limited circumstances set out in the scope and objectives section of this report.

This report is not suitable to be relied on by any party wishing to acquire rights against KPMG LLP (other than the beneficiaries) for any purpose or in any context. Any party other than the beneficiaries that obtains access to this report or a copy and chooses to rely on this report (or any part of it) does so at its own risk. To the fullest extent permitted by law, KPMG LLP does not assume any responsibility and will not accept any liability in respect of this report to any party other than the beneficiaries.

Complaints

If at any time you would like to discuss with us how our services can be improved or if you have a complaint about them, you are invited to contact Grant Macrae, who is the engagement leader for our services to the Joint Board, telephone 0131 527 6611, email grant.macrae@kpmg.co.uk who will try to resolve your complaint. If your problem is not resolved, you should contact Lorraine Bennett, partner, either by writing to her at Salitre Court, 20 Castle Terrace, Edinburgh, EH1 2EG or by telephoning 0131 222 2000 or email to lorraine.bennett@kpmg.co.uk. We will investigate any complaint promptly and do what we can to resolve the difficulties. After this, if you are still dissatisfied with how your complaint has been handled you can refer the matter to Russell Frith, Assistant Auditor General, Audit Scotland, 110 George Street, Edinburgh, EH2 4LH.



Executive summary Headlines

Our audit work is undertaken in accordance with Audit Scotland's Code of Audit Practice ("the Code"). This specifies a number of objectives for our audit.

In accordance with ISA (UK and Ireland) 260

***Communication with those charged with governance*, this report summarises our work in relation to the financial statements.**

We wish to record our appreciation of the continued co-operation and assistance extended to us by your staff during the course of our work.

Accounting		Page 3
✓	Accounting policies are appropriate for the underlying operations	
✓	A number of technical accounting matters were considered during the audit process	Page 3
Systems and controls		
	Control environment	Page 4
✓	<ul style="list-style-type: none"> The Joint Board reported a surplus on the provision of services of £1.1 million in 2010-11 compared to a deficit of £0.2 million in 2009-10. This is mainly due to a £1.2 million pensions gain resulting from the change from RPI to CPI. The Joint Board has net liabilities of £0.3 million at 31 March 2011 compared to £3.3 million at 31 March 2010. These arise primarily from the net pension liability, which has reduced by £2.9 million in the year as a result of the change from RPI to CPI. 	Page 4
✓	<ul style="list-style-type: none"> We are satisfied that there are appropriate procedures for preparation and monitoring of financial information. 	Page 4
✓	<ul style="list-style-type: none"> The finance department of West Dunbartonshire Council, which provides the financial records of the Joint Board, continues to make improvements in the financial statements preparation process. Supporting documentation available to support the audit was to a high standard, and all queries were dealt with in a timely manner. 	Page 5
Audit conclusions		
✓	We anticipate issuing unqualified audit opinions	-
Mandatory communications		
✓	No significant matters in respect of: <ol style="list-style-type: none"> Audit differences Auditor independence and non-audit fees Management representation letter content 	Appendices 1 to 3

Accounting Accounting policies; technical accounting matters

The Joint Board's accounting policies have been updated to take account of the transition to IFRS.

Accounting policies

The 2010-11 financial statements have been prepared in accordance with the *Code of practice on Local Authority Accounting in the United Kingdom 2010 ("the Code")* which is based upon International Financial Reporting Standards (IFRS). As part of the transition to IFRS, there was a requirement for the Joint Board to restate the 2009-10 financial statements to provide prior year comparatives on an IFRS basis.

The accounting regulations (*IFRS First Time Adoption of IFRS*) require that the comparative amounts are restated to reflect the new accounting policies and that the date of transition to IFRS is the earliest comparative financial period reported in the Financial Statement. For the Joint Board this means that the date of transition to IFRS is 1 April 2009.

Required disclosures include material reclassification adjustments between presentation under SORP 2009 and the IFRS based code with regards to the balance sheet as at 1 April 2009 and as at 31 March 2010 and the comprehensive income and expenditure statement for the year ended 31 March 2010. We reviewed management's proposed accounting policies and made a number of recommendations for enhancement which management adopted.

Retirement benefit assumptions

The government announced on 8 July 2010 that they would in future use the consumer prices index ("CPI") in place of the retail prices index ("RPI") as the index for determining pension increases for public sector pension schemes. This will affect minimum required increases, applying to both current and future pension payments. CPI is generally expected to be lower than RPI in the long term and this should lead to lower pension increases. In addition, the cost of benefit accrual will also be correspondingly lower.

CIPFA's Local Authority Accounting Panel ("LAAP") issued a bulletin (number 89), considering the Accounting Standard Board's Urgent Issue Task Force ("ASB UITF") Abstract 48 which set out the technical basis for considering whether a body has a constructive obligation to pay benefits in line with RPI.

CIPFA's LAAP concluded that there was a presumption that the change in inflation measure from RPI to CPI is likely to be accounted for as a change in benefit with respect to local government schemes.

We are satisfied with management's assessment that scheme members expected inflationary increases to be in line with RPI and therefore that the change be accounted for as a change in benefits in the comprehensive income and expenditure statement.

- Accounts disclosures in this respect are complete and in accordance with IFRS requirements.
- The statement of comprehensive income includes a credit of £1.2 million in respect of the change in pension benefits from RPI to CPI. This was the major contributory element to the reduction of £2.9 million in the Joint Board's net pension liability as at 31 March 2011.

Financial statement level risks, financial performance

Management anticipated risks around the IFRS restatement process and the remuneration report; no audit adjustments were required and matters were concluded in a timely manner.

The Joint Board reported a surplus on the provision of services of £1.1 million, due mainly to a gain on pensions of £1.2 million.

Areas of HIGH audit risk	
Area	KPMG comment
IFRS restatement	The transition to the IFRS based Code required a number of changes as described in note two to the financial statements. We considered the restated balances as part of our overall audit approach.
Remuneration report	<p>The Local Authority Accounts (Scotland) Amendment Regulations 2011 introduced the requirement for authorities to prepare a remuneration report for the first time. We considered the requirements of the regulations in addition to guidance provided by LAAP bulletin (number 88).</p> <p>We discussed enhancement to the presentation of the report and the inclusion for specific disclosures required by the Regulations. We are satisfied that the contents of the remuneration report meet the Regulations' requirements.</p>
Financial performance	
Net cost of service	<p>The Joint Board reported a reduction in net cost of service in 2010-11 to £1.5 million (2009-10: £2.9 million). This is due to a £1.2 million pensions gain made in 2010-11 due to the change from RPI to CPI. Staff costs were also reduced by £0.2 million, due to a number of staff vacancies being unfilled throughout the year.</p> <p>A transfer to creditors was made for £0.2 million. This amount is due to the constituent authorities and will be either repaid to the authorities, deducted from future contributions due from the authorities or used for future operating expenditure by the Joint Board.</p>
Reserves	The Joint Board does not hold a general fund balance. It has net liabilities at year-end 31 March 2011 of £0.3 million (2009-10: £3.3 million). This is primarily due to a significant reduction in the pension net liability to £1.2 million in 2010-11 (2009-10: £4.1 million). The financial statements have been prepared on a going concern basis as the Joint Board's statutory funding arrangements mean that the pension liability will be met as it falls due through requisitions from the constituent authorities.

Control environment Efficiency of underlying processes

Unaudited financial statements were completed by the statutory deadline of 30 June 2011, with most supporting documentation provided along with the unaudited financial statements for audit on 1 July 2011. This was in line with the agreed timetable.

Overall, management's approach to preparing the financial statements is efficient.

Area	Comments	Recommendation
Income and expenditure	Supporting documentation was provided, in a timely manner, in respect of a number of income and expenditure categories.	③
Property, plant and equipment	We were provided with the requested information in a timely manner and finance staff of West Dunbartonshire Council, which provides the financial records of the Joint Board, responded to all queries quickly and efficiently. The draft financial statements had not been updated to reflect the detail required by the IFRS based Code. We worked closely with management to resolve the matter.	②
Pensions	The pension note was completed within the draft financial statements. Supporting documentation was provided in a timely manner.	③
Debtors and creditors	We received information requested at the start of the audit, and working papers were well prepared. Finance staff responded to all queries in a timely manner.	③
Remuneration report	The remuneration report was also available at the start of the audit fieldwork. Finance staff responded to all queries in a timely manner.	③

Note: ① Resulted in delays ② Scope for improvement ③ Efficient



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Appendices

Appendix one – audit differences

There were no audit differences identified by management and the audit process.

However, a number of presentational adjustments were required to enhance the notes disclosure in line with the IFRS based Code.

Adjusted caption	Nature of difference	Value of adjustment £'000	Impact on general fund £'000
Adjustments to the prime financial statements:			
There were no changes required to the prime financial statements.			
Presentational adjustments:			
A number of presentational adjustments were proposed by us and processed by management including:			
<ul style="list-style-type: none"> • presentation of movement in reserves statement; and • enhancements to various notes to comply with the new requirements of the IFRS based Code. 			

Unadjusted audit differences

We are required by ISA 260 to communicate all uncorrected misstatements, other than those which are trivial, to you. There are no unadjusted audit differences in respect of our audit.

Appendix two – auditor independence and non-audit fees

We remain independent of the Valuation Joint Board and there are no non-audit fees paid or payable at the date of this report.

Framework

Auditors appointed by Audit Scotland are required to comply with its *Code of Audit Practice* when carrying out audit work. The *Code* requires that ... "Auditors should carry out their work with independence and objectivity. Their opinions, conclusions and recommendations should be, and should be seen to be, impartial. Auditors, or any associated firms, should not carry out any work for audited bodies if it would impair their independence or might lead to a reasonable perception that their independence could be impaired."

In considering issues of independence and objectivity we consider relevant professional, regulatory and legal requirements and guidance, including the provisions of the Code and the requirements of the Auditing Practices Board's Ethical Standard 1: *Integrity, Objectivity and Independence* ("Ethical Standards").

General procedures to safeguard independence
KPMG's reputation is built, in great part, upon the conduct of our professionals and their ability to deliver objective and independent advice and opinions. That integrity and objectivity underpins the work that KPMG performs and is important to the regulatory environments in which we operate. All partners, directors and staff have an obligation to maintain the relevant level of required independence and to identify and evaluate circumstances and relationships that may impair that independence.

Acting as an auditor places specific obligations on the firm, partners and staff in order to demonstrate the firm's required independence. KPMG's policies and procedures regarding independence matters are detailed in the Ethics and Independence Manual ("the Manual"). The Manual sets out the overriding principles and summarises the policies and regulations which all partners and staff must adhere to in the area of professional conduct and in dealings with clients and others.

All partners and staff must understand the personal and professional responsibilities they have towards complying with the policies set out in the Manual and follow them at all times. To acknowledge understanding of and adherence to the policies set out in the Manual, all partners and staff are required to submit an annual ethics and independence confirmation. Failure to follow these policies can result in disciplinary action.

Confirmation of independence

In relation to the audit of Dunbartonshire & Argyll and Bute Valuation Joint Board for the financial year ended 31 March 2011, we confirm that there are no relationships between KPMG LLP and the Board, its directors and senior management that we consider may reasonably be thought to bear on the objectivity and independence of Grant Macrae and audit staff and which need to be disclosed to you. The audit fee for the financial year included our work in relation to corporate governance arrangements, use of resources and the financial statements audit. There were no fees payable for non-audit services during the year.

This report is intended solely for the information the finance sub-committee and should not be used for any other purposes.

KPMG LLP



Appendix three – management representation letter

You are required to provide us with representations on specific matters such as your financial standing, application of accounting policies, and whether the transactions within the financial statements are legal and unaffected by fraud.

In the representation letter, in addition to standard representations required by auditing standards, we are requesting specific confirmation from the Treasurer that:

- the Joint Board have satisfactory title to all assets;
- all property, plant and equipment is completely and accurately disclosed and valued appropriately in line with the requirements of IAS 16 property, plant and equipment, using consistent accounting policies;
- leases have been accounted for appropriately and in line with the requirements of IAS 17 leases;
- I confirm that the Joint Board's share of the Strathclyde Pension Fund has been accounted for as a defined benefit plan. There are no other plans;
- on the basis of the process established by the Joint Board, and having made appropriate enquiries, I am satisfied that the actuarial assumptions underlying the valuation of pension plan liabilities are consistent with its knowledge of the employee population profile;
- I agree with the findings of Hyman Robertson LLP as the Joint Board's actuarial specialist in preparing the pension plan valuations. In connection with the actuarial specialist's study, I have provided the specialist with all significant and relevant information of which I am aware. I did not give or cause any such instructions to be given to the actuarial specialist with respect to the values or amounts derived in an attempt to bias their work, and I am not otherwise aware of any matters that have had an impact on the independence or objectivity of the actuarial specialist; and
- the change from Retail Prices Index to Consumer Prices Index for pension increases has been appropriately accounted for as a change in benefit in line with the Urgent Issues Task Force Abstract 48 and the Local Authority Accounting Panel's Bulletin 89.



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DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Treasurer

Valuation Joint Board - 25 November 2011

**Subject : KPMG LLP's Final Audit Report to those charged with governance
KPMG LLP's Final Audit Report to Members and the Controller of
Audit 2010/2011**

1. Purpose of Report

- 1.1** The purpose of this report is to advise Members of KPMG LLP's report on the audit of the Joint Board during 2010/11. This encompasses two KPMG LLP reports.

2. Background

- 2.1** KPMG LLP have completed their audit of the Joint Board's 2010/2011 annual accounts and have now signed them. The audited annual report and final accounts were submitted to the Finance Sub-Committee on 28 September 2011 and are now submitted to Members as another agenda item at this meeting.
- 2.2** KPMG LLP are required to report to Members on the audit of the Board's annual accounts and their report is attached for review.
- 2.3** The Report to those charged with governance is also attached. This report was previously submitted to the Finance Sub-group on 28 September 2011 for consideration.

3. Main Issues

Report to those charged with Governance

- 3.1** Appendix 1 is intended to inform Members of key matters arising during the audit of the financial statements. The Executive Summary to this report is noted within page 2, with further detail provided in pages 3-5.
- 3.2** It should be noted that there are no management actions to be progressed.

Report to Members and the Controller of Audit 2010/11

- 3.3** Appendix 2 is intended to inform Members of the work carried out by KPMG LLP during 2010/11 and to assist Members in fulfilling their obligations in respect of governance and the stewardship of public funds. An executive summary is provided on page 2 of this report. Further detail is provided in pages 3-7.

3.4 There were no recommendations identified in the report for further action.

4. Conclusions and Recommendations

4.1 The Board has received an unqualified audit opinion on the accounts for 2010/11. The Report to Members includes comment on the significant accounting issues faced and provides an outlook of future reporting issues.

4.2 Members are asked to consider the findings of the 2010/11 audit and note that the auditor's report was considered by the Finance Sub-Committee on 28 September 2011.

.....
Stephen West

Treasurer

Date: 9 November 2011

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

**Janice Rainey, Business Unit Partner
West Dunbartonshire Council
Telephone (01389) 737453**

Appendix:

- 1. Report to those charged with governance**
- 2. Annual Audit Report to members and the controller of audit**

**DUNBARTONSHIRE AND ARGYLL AND BUTE
VALUATION JOINT BOARD FINANCE SUB-COMMITTEE**

At a Meeting of the Dunbartonshire and Argyll & Bute Valuation Joint Board Finance Sub-Committee held in Meeting Room 2, Council Offices, Garshake Road, Dumbarton on Wednesday, 28 September 2011 at 11.26 a.m.

Present: Councillor Vaughan Moody, East Dunbartonshire Council and Councillor Jim Finn, West Dunbartonshire Council.

Attending: Alistair Boyd, Depute Assessor; Joyce White, Treasurer; Stephen West, Head of Finance & Resources; Gillian McNeilly, Finance Manager; Janice Rainey, Business Partner – Corporate Functions; Joanne Thompson, Finance Officer; and Nuala Borthwick, Committee Officer, West Dunbartonshire Council.

Also

Attending: Grant Macrae, Director, Dr Keith Macpherson, Senior Manager and John McNellis, Assistant Manager, KPMG LLP and Elaine Boyd, Senior Audit Manager, Audit Scotland.

Councillor Vaughan Moody in the Chair

CHAIR'S REMARKS

Prior to commencing with the business of the meeting, the Chair, Councillor Moody, advised that Councillor Finn would be arriving late for the meeting of the Finance Sub-Committee and therefore, in order to enable the meeting to be quorate, it was agreed to commence with the business on Councillor Finn's arrival.

Upon Councillor Finn's arrival, the Chair welcomed everyone present to the meeting of the Finance Sub-Committee and the business of the meeting commenced.

ANNUAL REPORT AND FINAL ACCOUNTS - YEAR ENDING 31 MARCH 2011

A report was submitted by the Treasurer to the Valuation Joint Board presenting a post-audit annual report and final accounts for the year ending 31 March 2011.

Following discussion and having heard the Treasurer and the Finance Manager in further explanation of the report and in answer to Members' questions, the Sub-Committee agreed:-

- (1) to note the post-audit annual report and final accounts for the year ending 31 March 2011;
- (2) to note that the fully audited report and accounts would be reported to the full Board at a later date; and
- (3) that a Briefing Note providing information on the accrued pension benefits for Senior Officers would be issued to Members of the Sub-Committee.

KPMG LLP'S FINAL AUDIT REPORT TO THOSE CHARGED WITH GOVERNANCE 2010/2011

A report was submitted by the Treasurer to the Valuation Joint Board advising of KPMG LLP's report on the audit of the Joint Board's accounts for 2010/2011.

Having heard Mr Macrae, Director, KPMG LLP and the Depute Assessor in further explanation of the report and in answer to Members' questions, the Sub-Committee agreed:-

- (1) to note that no key matters arose during the audit of the financial statements;
- (2) to note that there were no management actions which required to be progressed; and
- (3) otherwise to note the terms of the report.

DATE OF NEXT MEETING

The Chair, Councillor Moody, reminded Members that the next meeting of the Valuation Joint Board would be held on Friday, 25 November 2011 at 11.00 a.m. in Tom Johnston House, Kirkintilloch.

The meeting closed at 11.45 a.m.

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

At a Meeting of the Dunbartonshire and Argyll & Bute Valuation Joint Board held in Meeting Room 3, West Dunbartonshire Council Offices, Garshake Road, Dumbarton on Friday, 10 June 2011 at 11.15 a.m.

Present: Councillor Donald McMillan and Vivien Dance, Argyll and Bute Council; Councillors Rhondda Geekie, John Jamieson, Anne Jarvis and Vaughan Moody, East Dunbartonshire Council.

Attending: David Thomson, Assessor and Electoral Registration Officer; Alistair Boyd, Depute Assessor and Electoral Registration Officer; June Nelson, Principal Administration Officer; David Connell, Head of Finance and ICT; Joanne Thomson, Finance Officer and Craig Stewart, Committee Officer.

Apologies: Apologies for absence were intimated on behalf of Councillor David McBride (West Dunbartonshire Council) and Ashay Ghai (East Dunbartonshire Council).

Councillor Vaughan Moody in the Chair

INQUORATE MEETING

Having heard the Committee Officer, it was noted that the meeting of the Valuation Joint Board was inquorate in terms of the Board's Standing Orders as there was no Member representation from West Dunbartonshire Council. In the circumstances it was noted (a) that the items of business on the agenda would be submitted for information/discussed on an informal basis only and that any matters which required approval would be held over to the next scheduled meeting of the Board; and (b) that an informal note of the proceedings would be recorded.

MINUTES OF PREVIOUS MEETING

As the meeting was inquorate, the Minutes of Meeting of the Dunbartonshire and Argyll & Bute Valuation Joint Board held on 21 January 2011 were held over until the next full meeting of the Board for approval as a correct record.

REVENUE ESTIMATES – FORECAST BUDGET GAP – 2012/13 & 2013/14

A report was submitted by the Treasurer advising of the indicative financial position in relation to the preparation of revenue budgets for the period 2012/14.

It was noted that there was a typographical error in paragraph 3.4 of the report and that the reference to "the Finance Sub Committee in September" should read "the meeting of the Full Board in November".

After discussion and having heard the Head of Finance and ICT in further explanation and in answer to Members' questions, the Joint Board agreed:-

- (1) to note the indicative financial position facing the Board in preparation of the 2012/13 and 2013/14 revenue budgets;
- (2) that the Assessor and Electoral Registration Officer would bring forward for consideration a report outlining a number of efficiency options to close the identified funding gaps to the next meeting of the Board in November; and
- (3) that, in order to assist with the redesign of the service that would be necessary to identify these options, the Assessor would also bring forward for consideration at the same meeting a draft voluntary redundancy policy.

ELECTORAL REGISTRATION

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

After discussion and having heard the Assessor and Electoral Registration Officer and the Principal Administration Officer in elaboration, the Joint Board agreed to note the contents of the report.

BEST VALUE AND PERFORMANCE MANAGEMENT AND PLANNING - UPDATE

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

- (a) providing an update on progress in relation to Best Value and, in particular, advising on external performance reports for the year 2010/11;
- (b) seeking approval of the Service Plan for 2011-14, and the Annual Service Calendar for 2011/12;
- (c) advising of the results from the Customer Consultation process during 2010/11; and
- (d) seeking approval of the Joint Board's updated Risk Register and Action Plan.

Having heard the Assessor and Electoral Registration Officer, the Joint Board agreed:-

- (1) to note the performance in relation to the Valuation Roll and Council Tax List KPIs for 2010/11;

- (2) to approve the KPI targets for 2011/12;
- (3) to note the performance in relation to Electoral Registration during 2010;
- (4) to approve the Service Plan for 2011-14 and the Annual Service Calendar for 2011/12;
- (5) to note the positive results from the Customer Satisfaction Survey; and
- (6) to approve the Risk Register and Action Plan for 2011/14.

NON-DOMESTIC RATING AND COUNCIL TAX VALUATION PROGRESS

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

- (a) advising of progress in relation to the Assessor's Non-Domestic Rating Valuation function; and
- (b) advising of progress in relation to the Assessor's Council Tax Valuation function.

Having heard the Assessor and Electoral Registration Officer in further explanation, the Joint Board agreed:-

- (1) to note the progress in relation to the disposal of 2010 Revaluation appeals;
- (2) to note the unprecedented number of appeals made during the 2010/11 financial year, the effect these will have on resources and the risk they represent to values in the roll; and
- (3) to note progress in relation to maintenance of the Valuation Roll and the Council Tax Valuation Lists including the disposal of proposals and appeals.

STAFFING & PERSONNEL MATTERS - VARIOUS

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

- (a) providing an update on the implementation of Pay Modernisation;
- (b) providing an update on the regulatory changes to the Local Government Pension Scheme by virtue of the 'Local Government Pension Scheme (Administration) (Scotland) Regulations 2008' and the 'Local Government (Discretionary Payments and Injury Benefits) (Scotland) Amendment Regulations 2009'; and
- (c) seeking approval of the revised Policy on Discretions for Early Retirement and Redundancy ("Policy on Discretions").

After discussion and having heard relevant officers in further explanation and in answer to Members' questions, the Joint Board agreed:-

- (1) to note the completion of the implementation of Pay Modernisation; and
- (2) to note that, as the meeting was inquorate, approval of the revised Policy on Discretions for Early Retirement and Redundancy would be delegated to the Chair and Vice-Chair in the interim and that the revised Policy would be homologated at the next full Board meeting in November.

CAPITAL BUILDING WORKS, 235 DUMBARTON ROAD, CLYDEBANK

A report was submitted by the Assessor and Electoral Registration Officer advising of progress in relation to planned building works at 235 Dumbarton Road, Clydebank.

After discussion and having heard the Assessor and Electoral Registration Officer in answer to a Member's question, the Joint Board agreed:-

- (1) to note the progress in relation to the planned electrical works;
- (2) to note the extension to the planned works to provide adequate circuitry;
- (3) to note the requirement to install a replacement intruder alarm system; and
- (4) to note that the remaining works would be scheduled for completion during the current financial year.

VALEDICTORY – DAVID CONNELL

The Chair, Councillor Moody, informed the Committee that this would be the last meeting which David Connell, Head of Finance and ICT, would attend as he would shortly be retiring from Council service in August.

The Assessor and Electoral Registration Officer and Councillor Moody, on behalf of the Board, expressed their appreciation for the help and advice that Mr. Connell had given throughout his time as Finance Officer to the Joint Board and extended their very best wishes to him for the future.

The Board concurred warmly with the valedictory remarks and Mr. Connell responded in appropriate terms.

DATE OF NEXT MEETING

It was agreed that the next meeting of the Valuation Joint Board would be held on Friday, 25 November 2011 at 11.00 a.m. within the East Dunbartonshire Council Offices, Tom Johnston House, Kirkintilloch.

The meeting closed at 11.35 a.m.

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Assessor & Electoral Registration Officer

Valuation Joint Board – 25th November 2011

Subject: VALUATION JOINT BOARD CAPITAL PLAN (INFORMATION TECHNOLOGY) 2010/11

1.0 Purpose of Report

- 1.1 To update Members of the Joint Board on Progress in relation to the 2010/11 Information Technology Capital Plan.
- 1.2 To seek retrospective approval of the variation from the original capital plan, particularly in respect of the implementation of Citrix technology in Campbeltown.

2.0 Background

- 2.1 In November 2009 the Valuation Joint Board approved a Capital Plan for 2010/11 which included provision for various changes to the Board's Information Technology systems, including new servers and a change from expensive fixed line communications to operating across broadband lines.

3.0 Current Position

- 3.1 Various issues have resulted in delays in fully implementing the changes as planned. Local Area Network servers have, however, been procured and installed in both locations and the switch to Broadband did take place in our Campbeltown office on 8 December 2010.
- 3.2 Unfortunately the performance of our IT systems in Campbeltown has been badly affected by this latter change, with uploads speeds never matching the download speeds advertised by the Broadband providers. Our electoral management system was particularly affected. Various work-arounds were implemented which helped but they proved to be wholly inadequate in light of the volumes of work required during the annual electoral canvass.
- 3.3 As a result, there was a very real risk that we would not have been able to complete processing the canvass in time for publication of the registers before 1 December. Further, there was also a marked deterioration in our general service provision, including our ability to respond to public and other enquiries
- 3.4 The proposed solution was to connect from Campbeltown to our electoral management system, which is situated in Dumbarton, by means of an intermediate CITRIX server. This technology reduces the volumes of activity across the broadband connection and tests showed that it increased the performance of our systems several fold. With West Dunbartonshire Council's ICT &BD service being able to accommodate our levels of usage on existing servers, the estimated cost of the proposed change was limited to circa £2,850.

- 3.5 As the proposals represented a departure from the approved plan, Board approval for this variation was necessary but, given the relatively small sum of money involved and the fact that the time available to provide a workable solution was extremely short, the opportunity of obtaining full Board approval was not feasible. I therefore wrote to the Convenor of the Board on 1st September 2011 seeking his approval, subject to a full report being brought to the Board in due course. This was duly granted on 2nd September.
- 3.6 The necessary licences were procured and systems installed by 8th September and performance was improved several-fold removing the risk to the publication of the register.
- 3.7 It is expected that the cost of the Capital Project as a whole will still be below initial estimates and that the above change will have no significant impact on the general capital balances.

4.0 Recommendations.

- 4.1 It is recommended that the Board retrospectively approves the change to the Capital project, and the variation in the expenditure, to implement Citrix technology.

Person to contact:
David Thomson (Assessor and ERO)
Tel: 0141 562 1260
E-mail: david.thomson@dab-vjb.gov.uk

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Treasurer

Valuation Joint Board - 25 November 2011

Subject : Revenue Estimates 2012/13

1. Purpose

- 1.1** The purpose of this report is to advise Members that the Revenue Estimates for financial year 2012/13 will not be reported to this Board Meeting. Due to budgetary uncertainties, detailed under main issues, it is proposed that the Draft Estimate for 2012/13 be postponed until January 2012.

2. Background

- 2.1** November Board Meetings were historically scheduled to include financial estimates for the up-coming financial year.

3. Main Issues

- 3.1** The three main areas of uncertainties are:

- The Local Government Financial Settlement will not be announced by the Scottish Office until early December 2011. Until then the three Local Authorities are not in a position to confirm their level of contribution;
- Staffing estimates for 2012/13 can not be accurately calculated until the Board agree and implement their Voluntary Redundancy Policy, which is a separate item on the agenda; and
- Announcement made by John Swinney, Finance Secretary, for public sector employee's earning under £21,000 p.a. entitlement to a £250 p.a. pay increase. At the moment each Local Authority are considering the possibility of implementing this pay award, however, there has been no clarification as to how this is to be implemented and in particular how the £21,000 is calculated

4. Recommendation

- 4.1** Members agree to schedule a further meeting to approve the 2012/13 Draft Estimates.

.....
Stephen West
Treasurer
Date: 9 November 2011

Person(s) to Contact: Gillian McNeilly, Finance Manager
West Dunbartonshire Council
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Dunbartonshire and Argyll & Bute Valuation Joint Board

Annual Report and Financial Statements for the Year Ended 31 March 2011

MEMBERS AS AT 31 MARCH 2011

JOINT BOARD MEMBERS

ARGYLL & BUTE COUNCIL

Councillor Donald MacMillan
Councillor Andrew Nisbet
Councillor Vivien Dance

EAST DUNBARTONSHIRE COUNCIL

Councillor Rhondda Geekie
Councillor Anne Jarvis
Councillor Vaughan Moody
Councillor John Jamieson
Councillor Gillian Renwick
Councillor Ashay Ghai

WEST DUNBARTONSHIRE COUNCIL

Councillor Craig McLaughlin
Councillor Jim Finn
Councillor Jim Brown
Councillor David McBride
Councillor John Millar

Dunbartonshire and Argyll & Bute Valuation Joint Board

Annual Report and Financial Statements for the Year Ended 31 March 2011

GENERAL SERVICE AIMS AND OBJECTIVES

WHO WE ARE AND WHAT WE DO

Dunbartonshire and Argyll & Bute Valuation Joint Board is an independent local authority 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, effective and responsive services to all of our stakeholders.

COMMITMENTS

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 equal opportunities 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 Scotland-wide consistency of approach to service delivery

Dunbartonshire and Argyll & Bute Valuation Joint Board

Annual Report and Financial Statements for the Year Ended 31 March 2011

1.0 INTRODUCTION

I am pleased to present my annual report in relation to the 2010/11 financial year.

The main purpose of the report is to summarise the functions and activities of the office of the Assessor and ERO over the past year and provide information on the performance levels achieved in carrying out the statutory duties of the organisation.

The year proved to be a very busy year operationally, with a number of challenges having presented themselves over the year.

The 2010 Non-Domestic Rating Revaluation came into effect at 1st April 2010 and appeals against the proposed values were received in the period up to 30th September 2010. Running roll and 'material change of circumstances' appeals were received throughout the year with a particularly large tranche of the appeals in relation to the general economic situation being received in the period leading up to the end of the financial year. There was also involvement in the disposal of appeals received against entries in the 2005 roll, and the general maintenance of the Valuation Roll.

Despite the slowdown in the domestic property market, maintenance and appeal activity in relation to our Council Tax functions remained more or less at expected levels during 2010/11.

In relation to our Electoral Registration functions, the year started with the provision of registers and associated support for the UK Parliamentary elections in May 2010 and ended with the planning and preparations for the combined Scottish Parliamentary election and UK Parliamentary Voting system referendum in May 2011. The annual canvass was completed on time and feedback from the Electoral Commission's performance standards regime was good.

The VJB Management Team continues to be the main forum for decision making within the organisation. It met regularly throughout 2010/11 to manage statutory functions and operations, and develop, implement and monitor policies and strategies.

2.0 GENERAL PROGRESS IN RELATION TO STATUTORY FUNCTIONS

2.1 NON-DOMESTIC RATING

Aims

- To carry out a general revaluation every 5 years.
- 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 issue Valuation Notices to the appropriate parties shown in the Valuation Roll.
- To 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 Valuation Roll, make it available to the rating authority, the Keeper of Records and other interested parties.
- To deal with appeals by discussion with ratepayers or their agents, or by hearing of appeals before the appropriate valuation appeal courts.

2005 Revaluation

The vast majority of Revaluation appeals had been disposed of by the statutory deadline of 31st December 2008. Eight such appeals, having been referred to the Lands Tribunal, remained outstanding at the start of the year. There was no Lands Tribunal activity in relation to the subjects from the Joint Board area during the year so these all remain outstanding.

Dunbartonshire and Argyll & Bute Valuation Joint Board

Annual Report and Financial Statements for the Year Ended 31 March 2011

2.1 NON-DOMESTIC RATING (Cont'd)

Maintenance of the Valuation Roll

Throughout the year, professional and technical staff have been involved in the routine updating of the Valuation Roll to take account of additions, alterations and deletions. 964 amendments were made to the Valuation Roll during the year.

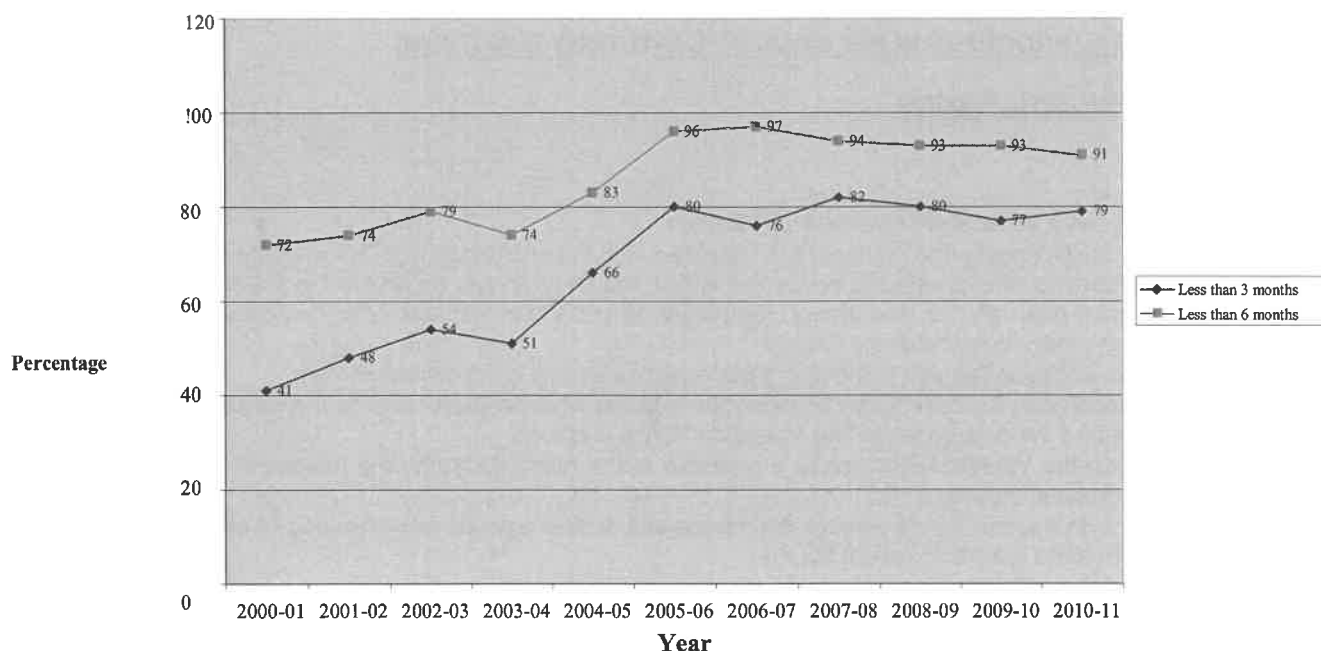
Total No of entries @ 1st April 2010	12,353
Total Rateable Value @ 1st April 2010	£318.5 million
Total Number of entries @ 31st March 2011	12,456
Total Rateable Value @ 31st March 2011	£323.4 million

The Key Performance Indicator in relation to non-domestic valuation has been defined as the time taken from the date on which amendments to the Valuation Roll are effective to the date a Valuation Notice in respect of that change is issued. The following table sets out the target and actual performance information for 2010/11 compared with the actual figures for 2009/10.

Period	Actual 2009/10	Target 2010/11	Actual 2010/11			
			Argyll & Bute	West Dunbartonshire	East Dunbartonshire	Whole VJB Area
0-3 months	77%	80%	81.5%	72.3%	80.2%	79.4%
3-6 months	16%	10%	11.5%	14.6%	11.5%	12.1%
>6 months	7%	10%	7.0%	13.1%	8.4%	8.5%

Although not all of our targets were achieved, performance was maintained at similar levels to recent years, despite losses of staff and experience through retirements. It has certainly been sustained at higher levels of service provision than existed at the inception of the Best Value regime (see below).

DABVJB - Valuation Roll KPIs 2000-2011



Dunbartonshire and Argyll & Bute Valuation Joint Board

Annual Report and Financial Statements for the Year Ended 31 March 2011

2.1 NON-DOMESTIC RATING (Cont'd)

2005 Running Roll Appeals

At the start of 2010/11, 171 'Running Roll' appeals were outstanding. Although the 2005 Valuation Roll closed on 31st March 2010, appeals could be made against existing entries up until 30th September 2010. By that date a further 202 appeals had been received, many on the basis that the deterioration in the economy constituted a material change of circumstances affecting value.

During the year 302 appeals were disposed of with 220 being withdrawn and 82 resulting in an adjustment. The remaining appeals, which largely cover mobile, and other, telecommunications subjects, canals and the designated gas utility networks have all been referred to the Lands Tribunal and will be disposed of in due course.

2010 Revaluation

The 2010 Revaluation took effect from 1st April 2010 the ratepayers having been previously advised of their 2010 Net Annual and Rateable Values through the issue of Revaluation Notices in March 2010.

A summary of the effect of the Revaluation is shown below.

Pre-Revaluation		Post-Revaluation		
No. of Subjects	Total RV	No. of Subjects	Total RV	RV Increase
12,364	£262,757,625	12,353	£318,467,634	21.2%

Included in the above are the all-Scotland gas utility network valuations for which the Assessor for Dunbartonshire and Argyll & Bute has a statutory designation to value and maintain. These values are as below:-

Description	Pre-Revaluation	Post-Revaluation
Transmission Network	£39,030,000	£44,570,000
Distribution Network	£31,880,000	£42,000,000
Meters	No entry	£8,300,000

Rateable values are one of 2 elements in the calculation of business rates. The other is the annual national rate poundage which is set by Scottish Ministers. Multiplying a property's rateable value by the poundage rate set determines the initial rate bill in any year for each property. Following a commitment given by Scottish Ministers in 2007, the rate poundage for 2010-11 in Scotland was set to match the rate set for England at 40.7p (down 15% from the 48.1p set in 2009-10).

Overall, before any reliefs and appeals are considered, the outcome of the revaluation for close to 60% of properties in Scotland was that rates bills were the same or decreased in 2010-11 compared to 2009-10. The Small Business Bonus Scheme was amended to take cognisance of the revised Rateable Values and varying levels of relief are available to certain properties with a Rateable Value of up to £25,000. Significantly, however, there was no general scheme of Transitional Relief implemented for this Revaluation.

2010 Revaluation Appeals

Where a ratepayer, or other interested party, disagrees with a rateable value provided for their property, they may challenge the assessment through an independent appeals procedure, but they had to do so by submitting an appeal to the Assessor by 30th September 2010.

Dunbartonshire and Argyll & Bute Valuation Joint Board

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2.1 NON-DOMESTIC RATING (Cont'd)

At the closing date for submission of appeals, the number of appeals received was as follows:-

	Appeals			Total Revaluation Roll	
	No submitted	No of subjects	Total Rateable Value	No of subjects	Rateable Value Total
Argyll & Bute	1,543	1,514	£55,621,075	7,390	£83,448,144
East Dunbartonshire	875	804	£46,632,705	2,255	£63,799,950
West Dunbartonshire	973	930	£107,844,880	2,708	£171,219,540
VJB area	3,391	3,248	£210,098,660	12,353	£318,467,634

The above represents an increase of around 11% on the 2005 Revaluation, when 3,051 appeals were submitted.

The majority of appeals will be disposed of through a series of Valuation Appeal Committee Hearings which will be scheduled by arrangement with the relevant Assistant Secretaries to the Panels. The statutory requirement is that Revaluation appeals are disposed of by Committees prior to 31st December 2013. Towards the end of the financial year, our staff were involved in appeal discussions with ratepayers and their agents and by 31st March, 96 appeals had been disposed of leaving 3,295 outstanding.

The downturn in the economy since the valuation date of 1st April 2008 has complicated the settlement of appeals and the early indications suggest that more formal litigation might be expected than at previous Revaluations. This also increases the likelihood of loss of value during the appeal process as it is the duty of the Assessor to value in accordance with the rental evidence as at the valuation date without taking into account any subsequent changes in these. The ongoing appeals process may, however, result in challenges to that position.

2010 Running Roll Appeals

The fact that the effects of the downturn in the economy have continued to be felt after 1st April 2010 resulted in an unprecedented tranche of 2,238 running roll appeals being submitted during 2010/11. Of these, 2,204 were made on the basis that a material change of circumstances had taken place. This additional appeal activity is likely to have significant effects on the workload of valuation staff in the period to 31st December 2013 and possibly beyond. It is also likely to have very significant effects on the total Rateable Value of, and hence rates income from, the subjects under appeal as losses in value are inevitable in many areas and property types.

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 issue Banding Notices to the appropriate parties.
- To improve upon the time taken between the date on which amendments to the Valuation List are effective and the date the Banding Notice is issued.
- To publish the Valuation List, make it available to the billing authority, the Keeper of Records and other 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.
- To keep property records up to date to take account of alterations.

Dunbartonshire and Argyll & Bute Valuation Joint Board

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2.2 COUNCIL TAX (Cont'd)

Maintenance of Valuation List

Activity in the housing market during the year to 31st March 2011 has resulted in a net increase in the number of dwellings shown in the Council Tax List.

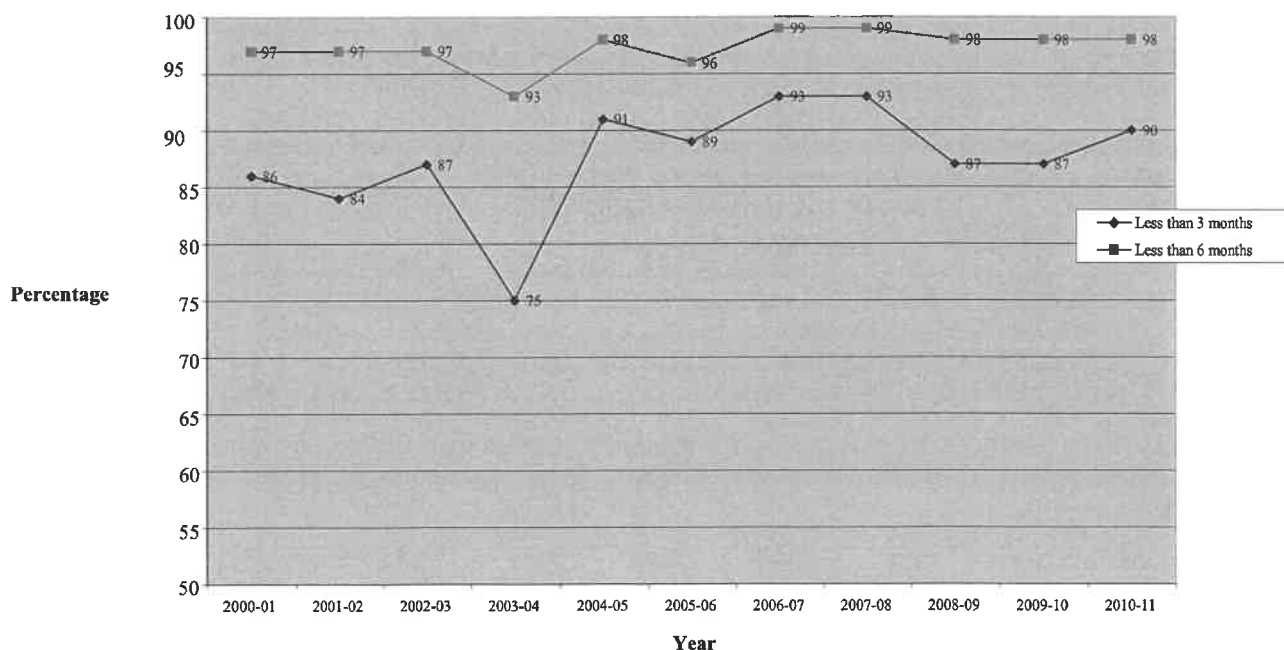
Total Number of entries @ 1st April 2010	140,492
Additions during year to 31st March 2011	989
Deletions during year to 31st March 2011	505
Total Number of entries @ 31 st March 2011	140,976

The Key Performance Indicator in relation to Council Tax has been defined as the time taken from the date on which additions to the Valuation List are effective to the date a Banding Notice in respect of that new entry is issued. The following table sets out the target and actual performance information for 2010/11 compared with the actual figures for 2009/10 and shows that our target at 6 months was exceeded though we fell short against the 3 month target. Our performance was, however, better than 2008/09.

Period	Actual 2009/10	Target 2010/11	Actual 2010/11			
			Argyll & Bute	West Dunbartonshire	East Dunbartonshire	Whole VJB Area
0-3 months	87%	93%	92.7%	85.6%	89.8%	90.4%
3-6 months	11%	4%	5.6%	11.4%	10.2%	8.0%
>6 months	2%	3%	1.7%	3.0%	0.0%	1.6%

The pattern of performance over a longer period is shown over.

DABVJB Council Tax KPIs 2000-2011



Council Tax legislation permits Assessors to amend bands when a property has been altered and subsequently sold. Professional and technical staff have been engaged in completing surveys of such properties and making amendments where appropriate. During 2010/11, 58 band amendments were effected. This is a very small number of changes when compared to the workload required to fulfil this task.

Dunbartonshire and Argyll & Bute Valuation Joint Board

Annual Report and Financial Statements for the Year Ended 31 March 2011

2.2 COUNCIL TAX (Cont'd)

Proposals and Appeals

109 proposals and appeals were outstanding at the start of 2010/11 and 284 were submitted during the year. In the same period, 292 were disposed of, leaving 101 outstanding.

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 under Rolling Registration.
- To deal with all claims and objections relating to the Register.
- To deal with applications for absent votes, collect and securely store Personal Identifiers and maintain relevant Absent Voters lists.
- To produce, and make available for sale, copies of the Electoral Register in accordance with statutory arrangements.
- To encourage Electoral Registration in the three constituent Council areas.
- To support the efficient running of elections within the Joint Board area.

Published Electoral Register

The annual canvass was completed on schedule and the statutory deadline in relation to the publication of the Electoral Registers by 1st December was achieved.

Canvass forms were initially issued to 137,162 households with a first reminder being sent to 59,416 addresses and a second reminder being sent to 3,713 households. Once again, a slightly different approach to the door-to-door canvass was taken in 2010 with visits only being made to properties after secondary checks of the registers against other data sources had been made. The canvassers were trained to give help and advice to householders and encouraged to ingather completed forms. 10,233 households were visited by canvassers and 1,527 forms were returned by this method.

The final return at the conclusion of the canvass was 92.28%, of which 25.67% were householders who made their returns by telephone, short message service (text message) or internet and 1.11% were returns via canvassers. This return rate was very similar to the 92.12% return in 2009. The total return by Council area is shown below:-

Argyll & Bute Council	93.85%
East Dunbartonshire Council	93.94%
West Dunbartonshire Council	88.91%
VJB Area	92.28%

Elector take-up of the telephone, internet and short message service/text reply facilities for 'No Change' returns has varied since start-up with the return via these services representing 25.67% of the total return this year.

Method of Return	2005	2006	2007	2008	2009	2010
Telephone	12,172	16,554	14,196	15,076	16,074	16,589
Internet	5,363	8,849	9,244	9,554	11,348	13,404
SMS/text				2,410	3,176	5,222

The number of changes to the Register during the 2010 canvass period was as follows: -

Elector Additions	14,139
Elector Deletions	10,676
Total Electorate @ 1 st December 2010	216,433

Dunbartonshire and Argyll & Bute Valuation Joint Board

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2.3 ELECTORAL REGISTRATION (Cont'd)

The total electorate figure at 1st December 2010 shows a welcome recovery from the general trend of recent years when there has been a fall-off in the number of electors contained in the published register (see below).

Year	No of Electors
2010	216,433
2009	215,460
2008	216,241
2007	218,875
2006	218,399
2005	217,559

With the exception of 2008 when there was a legislative change affecting absent voting procedures, the number of Absent Voters on the Register has increased year-on-year for some time now. 2010 saw another 9.9% rise on the figures at publication of the 2009 registers.

Year	No of Absent Voters
2010	27,365
2009	24,899
2008	23,095
2007	24,045

The full Electoral Register can only be provided for certain limited statutory purposes, while an Edited Register can be sold to anyone for any purpose. Electors must advise the Electoral Registration Officer annually if they wish their name to be removed from the edited version. The option to 'opt-out' resulted in another increase in the number of electors asking for their names to be removed from the Edited Register.

Year	%age of Electors Opted out
2010	27.2%
2009	25.3%
2008	21.7%
2007	13.4%
2006	17.3%
2005	8.4%
2004	7.3%

Rolling Registration

The process of dealing with applications for changes to the Register continued outwith the canvass period and, using sources such as Council Taxpayer records, a pro-active approach to change information was adopted. The changes to the Electoral Register between January and September 2010 were as follows: -

Elector Additions	6,723
Elector Deletions	7,257
Total Amendments	13,980

and the following changes were made to the Register between publication on 1st December 2010 and 31st March 2011:-

Elector Additions	2,267
Elector Deletions	2,605
Total Amendments	4,872

Dunbartonshire and Argyll & Bute Valuation Joint Board

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2.3 ELECTORAL REGISTRATION (Cont'd)

Between publication of the registers in December 2010 and the end of the financial year, 17,259 individual voter registration forms were issued to households with around 50% of the additions and deletions referred to above resulting from these activities. The cost and resources required to continue with this process are not insignificant, however, and will need to be reviewed in light of tightening budgets.

Electoral Administration

Following on from the consultation on a Chief Returning Officer for Scotland and the publication of the Electoral Commission's report into the performance of the Interim Electoral Management Board (IEMB) during the preparations for the 2009 European Parliamentary elections, the EC, the Scotland Office and the Scottish Government proposed a more formal role for the (Interim) EMB.

The Local Electoral Administration (Scotland) Act 2011 will establish a formal role for the Scottish Electoral Management Board, with a Convenor appointed by a joint group containing representation from the Scottish Government, the Scotland Office and the Electoral Commission. The Board will have three Registration Officer members.

Electoral Performance

The Electoral Administration Act 2006 (EAA) gave the EC powers to set standards of performance for EROs, Returning Officers (ROs) and Referendum Counting Officers (RCOs) in Great Britain.

Following the 2010 annual canvass the Electoral Commission carried out its third electoral registration data collection and self-assessment exercise.

The self-assessment covered 10 performance standards over 4 subject areas:-

- Completeness and accuracy of electoral registration records (Standards 1–3)
- Integrity of the registration process (Standards 4–5)
- Encouraging participation in the registration process (Standards 6–8)
- Planning and organisation (Standards 9–10)

In its report entitled, 'Report on performance standards for Electoral Registration Officers in Great Britain –Third analysis of Electoral Registration Officers' performance', the Electoral Commission reported that, for the first time, EROs for all 32 Scottish council areas met or exceeded all 10 of the standards. The majority of EROs exceeded four out of the 10 standards, with performance being very strong in the first subject area, Completeness and accuracy, with nearly all officers reporting performance above Standard 1: Information sources and Standard 2: Property database.

Having been assessed as performing 'Above the Standard' in 8 of the 10 standards, the Board's own performance was again better than the national average.

CORE Project

CORE is a national project, funded by the Ministry of Justice to provide a single, convenient point of access to UK-wide electoral register data for political parties, the Electoral Commission, and other national users. It aims to make the electoral registration system more accurate, secure and cost effective, for the benefit of local authorities, authorised users and other key stakeholders. It is also a building block on which multi-channel, e-enabled elections could be built.

Following a review of its project path in 2009 and in light of the proposals to introduce Individual (rather than household based) Registration (IR) in the UK, the CORE Project Board proposed to Ministers that the development be strategically paused to allow IR policy to be further developed and to identify how CORE fits with that development in order to ascertain what would be the best way forward in both supporting IR and meeting the aims of the CORE development. That proposal was approved and the main project has, thus, come to a hiatus.

Dunbartonshire and Argyll & Bute Valuation Joint Board

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2.3 ELECTORAL REGISTRATION (Cont'd)

Meanwhile a Ministry of Justice directive on Electoral Data Standards remained valid and our Project Team continued to move forward with the address matching between our electoral management system and the constituent Councils' Corporate Address Gazetteers (CAG). The CAG unique property reference numbers (UPRNs) have been imported into our electoral system, and addresses have been amended to conform to the data standard. During 2010/11 the final project reached a degree of compliance as allowed the project to be wound down. Close liaison with local CAGs will be retained, however, and ongoing compliance with the standard will be established as part of our maintenance regime.

Elections

Registers and associated lists and data were provided to Returning Officers for the UK Parliamentary election on 6th May 2010.

Registers were also provided for a local by-election in West Dunbartonshire on 3rd March 2011.

Elections tend to be good tests of the completeness and accuracy of the registers and I am pleased to report that these elections proceeded without any significant problems or complaints regarding the registers.

During the latter months of 2010 and early 2011 electoral staff were heavily engaged, though liaison with the IEMB, the Electoral Commission and all of our Returning Officers, in planning for the Scottish Parliamentary election and the UK Referendum on the Voting System on 5th May 2011.

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 as required and in accordance with the recommendations from West Dunbartonshire Council's ICT & BD Department. During the financial year 21 PCs were replaced. To allow a more flexible approach to working 8 of the redundant PCs were replaced by lap tops. Two new Local Area Network (LAN) servers were purchased as part of a plan to refresh the organisation's IT systems architecture and communications network. A further part of that plan was to replace expensive fixed line communications links with broadband connections. This was completed in our Campbeltown office in November 2010, with significant savings in line rental charges, but there were performance issues with a number of our applications and the roll-out in Clydebank was therefore put on hold pending further investigations.

The start of 2010/11 saw the implementation of data transfer procedures for the logging and acknowledgement of appeals received via the SAA portal's Automated Appeals Logging System (AALS). This automated much of the processing of appeals as they were submitted, thereby reducing the workload in manually logging these, and the ability to respond to/acknowledge these appeals electronically saved further paper handling and postage.

A review of printing and photocopying requirements saw the installation of 4 multi-functional devices (MFDs) with all remaining printers and copiers being phased out or replaced. It is anticipated that this change will result in significant savings in costs of consumables.

The Assessors Progress system has historically been supported and developed by a dedicated member of staff within WDC's ICT & BD department who was fully funded by the Valuation Joint Board. In May 2010, however, the Systems Analyst transferred to the employment of the Board directly. This has brought several benefits including much closer liaison between operational staff and the developer himself. Thus operational requirements and specifications are more readily understood and acted upon.

Dunbartonshire and Argyll & Bute Valuation Joint Board

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3.1 INFORMATION AND COMMUNICATIONS TECHNOLOGY (Cont'd)

Other initiatives completed and accomplishments achieved within our IT section during 2010/11 included:

- Ongoing integration with local authority Corporate Address Gazetteers
- Year-end procedures have been automated and documented
- New server installed for Electoral Management (EROS) system (August 2010)
- EROS database upgraded (February 2011)

Improvements in, and to, IT systems have brought a number of service and efficiency improvements in recent years but the increasing reliance on these constitutes a risk which must be managed ever more pro-actively.

A review of the Board's overall IT Strategy will take place during 2011/12.

Customer First

Throughout the year, staff actively participated as Project Board, Project Team and Working Group members in the enhancement of the SAA web portal (www.saa.gov.uk) which provides single point access to Valuation Roll, Council Tax List and Electoral Registration information on an all-Scotland basis. The site has proven to be very successful and is a good example of joint service provision and improvement. Rateable Values and Council Tax bands can be checked through simple search facilities and Practice Notes on the valuation of all non-domestic property types can be viewed. Appeals against Council Tax bands and Rateable Values can be submitted and statutory rental questionnaires can be submitted electronically via the portal.

Usage of the Portal has steadily increased since its introduction in 2004. September 2010 was the busiest month to date with more than 1.4 million page requests. The number of page requests per working day now averages more than 40,000.

Additions to the facility during 2010/11 included the provision of a new Automated Appeals Logging System which was the method of choice for submission of Revaluation and material changes of circumstances appeals (see above) for a number of rating agents.

Revaluation 2010 also saw the introduction of Summary Valuations for 'bulk category' (Shops, Offices and Industrial) subjects. This has proven to be a useful resource for ratepayers and their agents with there having been around 100,000 visits to summary valuations per month since measurements were started in September 2010.

With operational activities being focussed on the Revaluation appeals processes and with central funding of the portal having come to an end, the portal's development activities were necessarily reduced during 2010 and this is likely to be the case in the coming years.

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 2009/10 Public Performance Report was published during 2010/11 on our web site (www.dab-vjb.gov.uk). Public feedback from these reports remains virtually non-existent and publication of paper versions was ceased during the year.

Dunbartonshire and Argyll & Bute Valuation Joint Board

Annual Report and Financial Statements for the Year Ended 31 March 2011

3.2 BEST VALUE (Cont'd)

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, the following improvement actions were taken, or were ongoing, during 2010/11:-

- A review of the 3-year (2008-2011) Service Plan and an Annual Service Calendar for 2010/11 were approved by the Valuation Joint Board in June 2010 and, as the year drew to a close, a new Service Plan for the period 2011-14 was in draft. The Management Team regularly reviews progress against these plans.
- The Reporting Framework continues to be developed, with an increasing number of reports being presented to the Management Team for regular review and/or submitted to external bodies.
- A collated Audit Action Plan is regularly reviewed by the Management Team to reflect both new requirements and actions taken.
- The Management Team regularly reviews the approved Risk Action Plan, and the Risk Register is reviewed annually. Additional Risk Registers/Action Plans were drawn up in respect of the Annual Canvass, Rolling Registration and other electoral processes. A Stress Risk Assessment was in preparation and a register of risks related to the electoral registration IT systems was in draft format.

The above, several of which are described more fully below, represent real commitments to the Best Value regime and to continuous improvement. The current financial restrictions have forced a change in emphasis from stakeholder driven service improvement to efficiency driven change, but we will continue to strive to provide improving services.

Risk Management

The Joint Board's Risk Register and Action Plan are revised annually. Additions to the Register during the year were:-

- The various risks associated with the IT infrastructure review, including loss of connectivity and the delays in implementing all the planned changes.
- Reductions in staffing levels caused by retirement and flexible retirement, with subsequent non-filling of posts.
- Increase in workloads caused by removal of rate reliefs, particularly amongst small businesses, causing large numbers of MCC appeals

All of these risks have planned actions to mitigate or minimise the risk and progress against the Action Plan is regularly monitored at Management Team meetings.

Audit

During the year, the final 2008/09 accounts of the Valuation Joint Board were subject to External Audit by KPMG LLP. The external auditor's Annual Audit report gave an unqualified opinion on the financial statements for the year to 31st March 2009.

A further KPMG LLP report to those charged with governance assessed that the Board's statement on internal financial control did not disclose any weaknesses. It did, however, recommend some numerical and presentational amendments to draft financial statements though these had no net effect on the general fund balances.

The Joint Board's operations were not subject to any specific Internal Audit during 2010/11.

All audit actions are collated into one Audit Action Plan which is regularly reviewed for progress and action by the Management Team.

Dunbartonshire and Argyll & Bute Valuation Joint Board

Annual Report and Financial Statements for the Year Ended 31 March 2011

3.2 BEST VALUE (Cont'd)

Customer Satisfaction

During the year 2010/11, recent users of the Joint Board's services were randomly sampled and issued with questionnaires seeking their perception of the service provided to them. A summary of the results is provided below. These show that:-

- By far the majority of our stakeholders (98%) find us professional, courteous and helpful.
- 62% of queries or transactions are completed at the first point of contact and only 2% of matters are not concluded to the satisfaction of the stakeholder.
- Most users of Joint Board services (96%) are satisfied with the information and/or advice provided to them.
- Overall, very high satisfaction levels are being maintained on a year-to-year basis.

	Year					
	2005/06	2006/07	2007/08	2008/09	2009/10	2010/11
Survey Return Rate	28%	27%	26%	28%	25%	25%
Was the person with whom you communicated professional, courteous and helpful?	95%	96%	97%	97%	97%	98%
Was the matter brought to a satisfactory conclusion immediately?	59%	59%	58%	62%	58%	62%
Was the matter brought to a satisfactory conclusion?	93%	94%	95%	98%	97%	98%
Are you satisfied with the quality of the information or advice given to you?	88%	91%	95%	96%	96%	96%

No Customer Satisfaction forms were requested in alternative languages, Braille or other formats.

Of the returns which indicated the relevant equality group, 0.57% of service users were non-white, 47% were male, 53% were female and 7.7% were disabled. The age profile of service users was as shown below:-

Age	<16	16-24	25-29	30-29	40-49	50-59	60-74	75+
Total	1	0	10	27	36	35	58	8
% age	0.5%	0%	5.7%	15.4%	20.6%	20%	33.1%	4.6%

Sample sizes within the various equalities groups were too small to draw firm conclusions but satisfaction levels within minority groups and across the equalities strands were generally as positive as the overall average, with some indications that older service users are more satisfied with parts of the service than younger users

3.3 EQUALITIES

The Joint Board's Management Team is committed to the equalities agenda. The Board's Annual Progress Reports in respect of Gender, Disability and Race are published on our web site (www.dab-vjb.gov.uk).

The Equality Act 2010, which received royal assent in April 2010, replaced existing duties in respect of race, disability and gender with a new single equality duty covering the protected characteristics of race, sex, disability, sexual orientation, religion and belief, age, gender reassignment and pregnancy and maternity.

Dunbartonshire and Argyll & Bute Valuation Joint Board

Annual Report and Financial Statements for the Year Ended 31 March 2011

3.3 EQUALITIES (Cont'd)

The new duty is in 2 parts – a general duty in the Equality Act 2010 itself and specific duties which are placed on some public authorities by Scottish Ministers. The purpose of the specific duties is to enable the better performance of the general duty. The Regulations required to implement these specific duties have not been approved by the Parliament, however, and the Scottish Government expects to undertake further consultation and to make Regulations to impose new specific duties later in 2011.

Thus the Joint Board will be subject to the new general duty from 5th April 2011 and will have to await further legislation before re-aligning its policies with the new provisions in due course.

3.4 STAFFING MATTERS

Development and Training

The Board's current Staff Development and Training procedures provide for a structured and strategic provision of training and development opportunities. Each member of staff reviews their training needs with their line manager on an annual basis and the resultant Training and Development Plan is used to inform the provision of training throughout the year.

In 2010/11 training was provided both through externally sourced and in-house training events in subjects as diverse as management development, conflict management, disciplinary and grievance procedures, stress management, recruitment, electoral registration and computer system changes. Formal external training was commenced for two newly appointed Trainee Valuers and for two Trainee Technicians. Equalities training included a refresher for all staff on the Language Line Translation service to which the Board subscribes.

Pay Modernisation/Single Status

The Joint Board is largely dependent on West Dunbartonshire Council's HR & OD Department for personnel related matters, and was particularly so in relation to the implementation of Pay Modernisation/ Single Status agreements.

The Board's Job Evaluation process was largely completed prior to the start of 2010/11 and a Pay and Grading model had been provided to the relevant union (Unison) for Equality Impact Assessment (EIA).

The outcomes for staff, the proposed Pay Model, and the Terms and Conditions all formed part of the EIA which was completed at the end of October. The conclusion of the EIA was that "On the basis of the information supplied, the new pay scheme is consistent with the principles of equal pay for work of equal value. It reduces the overall pay gap and removes any significant pay gap for work rated as equivalent...."

Meetings were held with Unison representatives on 30 August and 21 September to discuss how settlement could be achieved. It was proposed and agreed that settlement be recommended to staff as follows:-

1. The Pay Model would take effect from 1st January 2010.
2. All relevant employees* of the Board would be assimilated to the model on the following basis – to the next point upwards or to the bottom point of a new grade where appropriate.
3. All relevant employees who are not on the top grade within a pay band to receive one salary increment at 1st April 2010, with relevant increments to apply annually thereafter.
4. All employees who suffer detriment to remain on current salaries (inclusive of 2010/11, 0.65% pay increase) for a period of three years from 1st April 2010

* All relevant employees are all employees of the Joint Board except Chief Officials.

Dunbartonshire and Argyll & Bute Valuation Joint Board

Annual Report and Financial Statements for the Year Ended 31 March 2011

3.4 STAFFING MATTERS (Cont'd)

Following the successful outcome of the EIA, Unison balloted their members to determine if the pay proposals were acceptable to them and VJB management carried out the same ballot of non union members. The result of both ballots was the same with a decisive majority voting to accept the proposals.

Following the conclusion of the balloting process, the changes required to implement the agreement were successfully implemented by December 2010 with staff being placed on their new pay scales and back monies being paid. Revised contracts were completed for all staff and the deadline for appealing Job Evaluation outcomes was set for January.

Thirteen individual appeals were submitted against the outcomes for 5 posts and all appeals were heard in accordance with the agreed procedures over a period of two days in February. Arising from these appeals, the Job Overview Documents for 2 posts were amended and the wording of a third was altered but there were no changes which affected the grading of any posts.

The completion of the Appeals Process concludes the implementation of the Single Status agreement within the Valuation Joint Board. Any future issues relating to the grading of posts will be progressed through organisational change.

Consequently the Assessor has since been in discussion with HR & OD Service of West Dunbartonshire Council to consider the various outcomes and implications to current and future service delivery and to address issues arising, such as detriment.

Personnel Policies and Staff Guidance

A rolling programme of review of personnel and related policies has been ongoing for some time now and the following policies were revised or implemented in 2010/11 in line with legislative change and current practices:-

Personnel Policies

- Disciplinary Policy and Procedure
- Grievance Policy and Procedure
- Health & Safety Policy

Staff Guidance

- Document Retention Policy
- Customer Comment and Complaints Procedure
- Strategy for the Prevention & Detection of Fraud and Corruption

Restructuring

With one post of Depute Assessor having been made redundant with effect from 31st March 2010, the year commenced with a fairly significant change to the Management Team. Further change occurred in June with the retiral of a Divisional Assessor from our Clydebank office. With a view to the need for making efficiencies it is unlikely that either of these posts will be filled, at least in the short to medium term. The loss of one Depute Assessor resulted in a number of changes to the responsibilities of the Assessor and the remaining Depute Assessor and the reduction from two Divisional Assessors to one in our Clydebank office meant that the two valuation sections there now operate under the one Divisional Assessor. A further effect is that the Management Team has been reduced from 7 members to 5.

The ongoing need to find efficiencies within the staffing budget resulted in the Joint Board allowing one part-time Senior Valuer in the Clydebank office to retire and three members of staff in the Campbeltown office elected to make use of the option to 'flexibly' retire.

Further change in staffing levels and structures is likely during 2011/12.

Dunbartonshire and Argyll & Bute Valuation Joint Board

Annual Report and Financial Statements for the Year Ended 31 March 2011

3.4 STAFFING MATTERS (Cont'd)

Extra Mile Award

To encourage staff to contribute to improvement initiatives and to recognise examples of where staff had displayed commitment, application or innovation, the Joint Board introduced an 'Extra Mile Award' during 2010/11, initially on a trial basis. Some excellent nominations were received from staff throughout the year with the IT Team picking up the 2010/11 award for their role in automating the appeals receipts and acknowledgement processes.

3.5 FREEDOM OF INFORMATION

Having come into effect in 2005 the Freedom of Information regime, which gives the public a general entitlement, subject to certain statutory exclusions, to be given any information held by a Scottish public authority on request, is now fairly firmly established.

A 'business as usual' approach has been taken to the majority of requests for information received, but in the calendar year to December 2010, a total of 16 requests which specifically referred to the Freedom of Information Act were received. 14 of these were responded to in full and 2 were responded to in part. Dealing with such requests took over 89 hours of staff time. This was well down on the peak of 235 hours in 2009 but it still represents a not insignificant burden on resources.

3.6 PROPERTY MATTERS

In 2008 the Valuation Joint Board approved a 3-year rolling programme of improvements to the Clydebank building to commence in April 2009. 2010/11 was year 2 of the programme and the planned works included electrical upgrading and the re-wiring of the building at an estimated cost of £96,000. On further investigation, however, it was recommended that the majority of the wiring was in a satisfactory condition and should not be replaced at this time.

On 21st January 2011 the Joint Board approved the awarding of a contract in respect of the revised programme with the successful tender amounting to £41,677.38.

Other than some mains connections work, which requires to be completed by Scottish Power, the planned electrical works were carried out, within budget, during February and March 2010. On completion of the distribution board replacements, it became apparent that the electrical circuit in one particular area of the office was insufficient to meet demand peaks. As a result, further works to split the circuits will be carried out in the near future.

During the works a power surge, caused by mains power being turned off and on again, damaged our intruder alarm system. The existing alarm company advised that our control panel and its ancillaries were obsolete and would need to be replaced. Alternative quotes to that of the incumbent supplier were sought and a replacement system was installed at a reduced cost.

Lease terms have been agreed for the let for part of 235 Dumbarton Road, Clydebank to WDC Education Technicians Centre and the lease will be concluded in early 2011/12. The welcome additional income will be offset by the loss incurred when WDC Trading Standards Department move out of the store they occupy in the same building. They have indicated that this will be in July 2011.

3.7 PARTNERSHIPS

The Valuation Joint Board is actively involved in several partnerships but the most significant of these is the staff's membership of the Scottish Assessors' Association. The Association is constituted to facilitate a consistency of approach in the administration of the non-domestic rating valuation, council tax and electoral registration services across Scotland. It works through a series of Committees and associated Working Parties, which report to regular plenary sessions which are attended by representatives from all Assessors' offices.

Dunbartonshire and Argyll & Bute Valuation Joint Board

Annual Report and Financial Statements for the Year Ended 31 March 2011

3.7 PARTNERSHIPS (Cont'd)

Valuation Joint Board staff are represented in the Association's Executive, as post-holders and members of its Category Committees, in working groups and as authors of Practice Notes which are used to implement all-Scotland approaches to the valuation of various subject types. These Practice Notes are of particular importance in preparing valuations of subjects where rental, and other, evidence is limited locally and the co-operation and co-ordination of the Association is of critical importance in the completion of a Revaluation.

The SAA also liaises with the Valuation Office Agency (VOA) in England and Wales, the Northern Ireland Land & Property Services Agency (NILPS) and the Republic of Ireland Valuation Office (IVO) in matters of common interest. It also meets regularly with, and acts as a consultative body to, the Scottish Government.

Electoral Registration services are facing increasing pressures to be more consistent nationally and this is being helped through guidance received from the Electoral Commission and representation within the IEMB and the Association of Electoral Administrators.

4.0 CONCLUSION

2010/11 was my seventh year in the post of Assessor and ERO. It was one which provided its challenges but during which several landmarks were achieved.

The 2010 Revaluation was delivered at the start of the year and all appeals were logged and acknowledged as required.

The annual electoral canvass was completed within budget and registers were published on time. Our electoral registers provided the basis for the UK Parliamentary elections in May 2010 and did so with few problems or complaints. The perceived success of the Interim Elections Management Board in the delivery of recent elections saw its structure and role being retained in the preparations for the Scottish Parliamentary elections and UK Voting System referendum in May 2011 and its role in relation to Local Government elections will shortly be established in statute.

Combined with the retiral of Depute Assessor, William Mathieson, in March 2010, the retiral of Walter Watson (Divisional Assessor), who was another experienced member of staff, in June resulted in a significant loss of knowledge and experience at Management Team level. Further retirements and part-retirements during the year resulted in the Full Time Staffing Equivalent (FTE) of the office reducing to 57.5. When compared to an FTE of 65 in December 2006, it can be seen that the Board really has 'slimmed down' in recent years.

Reducing budget settlements are to be expected for both 2012/13 and 2013/14 and, with significant budget gaps already identified for these years, it is likely that staffing levels may yet have to be further reduced.

The completion of the Single Status/Pay Modernisation process was one of the main achievements during the year. The bringing of this process to a conclusion has removed large areas of uncertainty for many staff and has allowed management to focus on such future organisational change as will be required to deal with any remaining dissatisfaction or pay detriment. My thanks must go to the staff of West Dunbartonshire Council's HR & OD Service for their assistance and guidance in completing this process. The co-operation of Unison was also very much appreciated.

Despite the unsettling nature of the ongoing Pay Modernisation/Single Status Review, staff continued to deliver in all areas of service function and have done so whilst maintaining high levels of customer satisfaction. I would therefore like to take this opportunity to thank the staff, management and members of the Joint Board for their endeavour, effort, co-operation and no shortage of skill throughout the year.

Dunbartonshire and Argyll & Bute Valuation Joint Board

Annual Report and Financial Statements for the Year Ended 31 March 2011

4.0 CONCLUSION (Cont'd)

The Joint Board could not function without the support of a number of departments within West Dunbartonshire Council. The current financial situation is clearly having its effects on WDC and the services it provides but I would like to extend my thanks to all relevant WDC officials, particularly to the Treasurer and Clerk to the Board and their staff.

Looking forward to 2011/12 and beyond, there are no shortages of challenges to be met. The 2010 Revaluation appeals phase is progressing against a background of economic downturn and this could lead to extended litigation and repeated rounds of appeals activity. The Local Government elections scheduled for May 2012 will be the first elections which will be managed under the auspices of the new, formally constituted, Electoral Management Board. Council Tax is likely to be with us until after the Scottish Parliamentary elections in 2016 but, as we move further and further from the valuation date of 1991, it is increasingly losing its credibility with Council Taxpayers.

There is little doubt that these challenges will need to be met against a background of public sector pay restraint and budgetary cut-backs within local government. The challenge for the years ahead will therefore be to ensure that we remain focussed on the statutory nature of our duties and continue to provide the public with efficient services which meet their performance expectations.

David C Thomson
Assessor and Electoral Registration Officer
30 September 2011

Dunbartonshire and Argyll & Bute Valuation Joint Board

Annual Report and Financial Statements for the Year Ended 31 March 2011

Foreword by the Treasurer

The purpose of these financial statements is to provide clear information about the Joint Board's financial position as at 31 March 2011. This foreword is intended to give the reader an easy to understand guide to the most significant matters reported in the financial statements.

Comprehensive Income and Expenditure Statement

This account covers the day to day operational expenditure of the Joint Board and is shown on page 30 of the financial statements. The Joint Board's 2010/11 budget was constructed to break even. In event the Joint Board completed the year with an overall favourable variance against budget of £203,531. The Valuation Joint Board's financial position at 31 March 2011 may be summarised as follows:

	Budget £	Actual £
Net operating expenditure		1,458,692
Net additional amounts required to be adjusted for*		1,156,437
Net Expenditure	2,818,660	2,615,129
In-year Constituent Contribution	(2,818,660)	(2,818,660)
Overall (surplus) deficit	0	(203,531)
Transfer to/ (from) year end contribution balance	0	203,531
Net Expenditure/ (income)	0	0

* For a breakdown of adjustments (£1,156,437) see Movement in Reserves Statement (page 29). Once these adjustments have been made it results in the year end favourable position (£203,531).

The major variances were as follows:

	Variance £	
Staffing	92,974	This underspend is mainly due to employee vacancies.
Travel	17,062	This underspend is mainly due to reduced employee mileage from valuation staff being office-based in order to complete Revaluation appeal work.
Property	25,138	This underspend is to due to the decrease in the Rateable Value. Gas was underspent due to the change from Oil to Gas for the heating system. Also anticipated Repairs & Maintenance work not carried out.
Supplies and Services	50,285	This underspend is due to savings in a number of headings (such as postages, printing and stationery) due to operational reviews.

With both the balance brought forward from 2009/10 (£95,310) and the in-year surplus 2010/11 (£203,531), and taking account of the 2011/12 budget being set using £115,730 of the available balances, leaving earmarked resources available for use in the future of £183,111.

Dunbartonshire and Argyll & Bute Valuation Joint Board

Annual Report and Financial Statements for the Year Ended 31 March 2011

Foreword by the Treasurer (Cont'd)

Balance Sheet

The balance sheet is shown on page 31 and features an assessed pension fund liability of £1.219m based on the valuation of the fund at 31 March 2011. Further information on the pension fund is provided in note 4 on pages 42 to 45. The valuation states that assets held at the valuation date were sufficient to cover only 91.5% of the accrued liabilities. It is considered appropriate that the Financial Statements should follow a 'going concern' basis of accounting. Statutory arrangements with the constituent local authorities means that the financial position of the Board remains assured.

The pension scheme net liability has decreased by £2.874m as advised by the appointed actuaries, and this is mainly as a result of using the consumer price index (CPI) rather than the retail price index (RPI). The appointed actuaries remain of the view that the asset holdings of Strathclyde Pension Scheme and the contributions from employees and employers together with planned increases in employer' contributions provide sufficient security and income to meet future pension liabilities.

Balances Held

The Joint Board has no authority to hold revenue reserves. As such any revenue reserves due at 31 March 2011 are required to be held as creditors due to the three constituent authorities.

Group Financial Statements

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 financial statements.

Acknowledgement

The production of the Annual Financial Statements is very much a team effort and I wish to record my thanks to both my own staff and to colleagues within the Joint Board whose efforts have contributed to the completion of these financial statements.

Joyce White, FCMA Chartered FCIPD
Treasurer
30 September 2011

Dunbartonshire and Argyll & Bute Valuation Joint Board

Annual Report and Financial Statements for the Year Ended 31 March 2011

Remuneration Report

Introduction

The remuneration report has been prepared in accordance with the Local Authority Accounts (Scotland) Regulations 1985 (as amended by the Local Authority (Scotland) Amendment Regulations 2011). These Regulations require various disclosures about the remuneration and pension benefits of the Board and senior employees.

All information disclosed in the tables on pages 22 and 23 in this Remuneration Report has been audited by KPMG LLP. The other Sections of the Remuneration Report were reviewed by KPMG LLP to ensure that they were consistent with the financial statements.

Arrangements for Remuneration

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 regard 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 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 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.

Remuneration of Senior Employees

	Year ended 31 March 2011					2009-2010 Total remuneration £
	Gross Salary, Fess & Allowances £	Bonuses £	Taxable Expenses £	Non-cash expenses & benefits in-kind £	Total remuneration £	
David Thomson Assessor & Electoral Registration Officer	92,247	0	0	0	92,247	90,014
Alistair Boyd Depute Assessor	73,197	0	0	0	73,197	67,613

Notes

1. The term *senior employee* means any Board employee
 - o Who has responsibility for the management of the local authority to the extent that the person has the power to direct or control the major activities of the authority (including activities involving the expenditure of money), during the year to which the Report relates, whether solely or collectively with other persons;
 - o 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
 - o 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 Report and Financial Statements for the Year Ended 31 March 2011

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.

Remuneration Bands £	Number of Employees	
	2010/2011	2009/2010
65,000 - 69,999	0	2
70,000 - 74,999	1	0
85,000 - 89,999	0	1
90,000 - 94,999	1	0
Total	2	3

Pension Benefits

The term pension benefits covers in-year pension contributions for the employee by the Board and the named person's accrued pension benefits at the reporting date.

Pension Benefits of Senior Employees

	In-year pension contributions (employers)	
	For year to 31 March 2011 £	For year to 31 March 2010 £
David Thomson	16,529	15,293
Alistair Boyd	13,188	11,470

	Accrued pension benefits – pension		Accrued pension benefits – lump sum	
	For year to 31 March 2011 £	For year to 31 March 2010 £	For year to 31 March 2011 £	For year to 31 March 2010 £
David Thomson	29,696	28,180	79,995	79,995
Alistair Boyd	33,658	32,371	93,477	93,701

Dunbartonshire and Argyll & Bute Valuation Joint Board

Annual Report and Financial Statements for the Year Ended 31 March 2011

Remuneration Report (Cont'd)

Pension Benefits of Senior Employees (Cont'd)

1. The LGPS is a "final salary" scheme and provides defined benefits on retirement for employee of the Board. The pension is based on the pensionable service (how long he or she has been a member of the LGPS) and his or her final pay. For most people, for service up to 31 March 2009, the annual pension is calculated by dividing their final pay by 80 (60 for service after 31 March 2009) and multiplying this by their total membership. Pensions payable are increased annually in line with changes in the Consumer Price Index (CPI).
2. The lump sum, which is automatically paid when the person retires for service up to 31 March 2009, is three times his or her annual pension and is tax-free. There is no automatic lump sum for service after 31 March 2009. Members may opt to give up (commute) pension for lump sum up to the limit set by the Finance Act 2004.
3. A member's contribution depends on his or her full-time equivalent pay and is payable at the rate on the following tranches of pay - up to and including £18,500 5.50%; above £18,500 and up to £22,600 7.25%; above £22,600 and up to £30,900 8.50%; above £30,900 and up to £41,200 9.50%; and above £41,200 12.00%.
4. The value of the accrued benefits in the above tables has been calculated on the basis of the age at which the person will first become entitled to receive a full 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. The pension age for members of the LGPS is 65.
5. 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
6. 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.

Dunbartonshire and Argyll & Bute Valuation Joint Board

Annual Report and Financial Statements for the Year Ended 31 March 2011

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 one of its officers has the responsibility for the administration of those affairs. In this Board, that officer is the Treasurer; and
- to manage its affairs to secure economic, efficient and effective use of resources and safeguard its assets.
- to approve the Financial Statements

The Treasures Responsibilities:

The Treasurer is responsible for the preparation of the Authority's Financial Statements in accordance with proper practices as set out in the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom (the Code).

In preparing this Financial Statements, the Treasurer has:

- selected suitable accounting policies and then applied them consistently;
- made judgements and estimates that were reasonable and prudent; and
- complied with the local authority Code.

The Treasurer has also:

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

Dunbartonshire and Argyll & Bute Valuation Joint Board

Annual Report and Financial Statements for the Year Ended 31 March 2011

Statement on the System of Internal Financial Control

This statement is given in response to the financial statements of Dunbartonshire and Argyll & Bute Valuation Joint Board for the year ended 31 March 2011. We acknowledge our responsibilities for ensuring that an effective system of internal financial control is maintained and operated in connection with the resources concerned.

The system of internal financial control can provide only reasonable and not absolute assurance that assets are safeguarded, that transactions are authorised and properly recorded, and material errors or irregularities are either prevented or would be detected within a timely period.

The system of internal financial control is based on a framework of regular management information, financial regulations, administrative procedures (including segregation of duties), management supervision, and a system of delegation and accountability. Development and maintenance of the system is undertaken by managers within both the Joint Board and West Dunbartonshire Council in particular, the system includes:

- 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;
- the preparation of regular financial reports which indicate actual expenditure against forecast;
- clearly defined capital expenditure guidelines; and
- an effective Internal Audit service.

West Dunbartonshire Council's Head of Audit Performance & Strategic Planning produces an annual audit plan based on a risk assessment of the Valuation Joint Board's system and processes. The audit plan is endorsed by the Audit & Performance Review Committee of the Council. This Committee meets regularly and receives reports from the Head of Audit Performance & Strategic Planning. Our external auditors also attend. The Head of Audit Performance & Strategic Planning 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 the CIPFA Code of Practice for Internal Audit in Local Government. The Head of Audit Performance & Strategic Planning meets regularly with chief internal auditors for other authorities and staff 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 of the internal auditors as described above;
- comments made by the Valuation Joint Board's external auditors in their annual audit letter and other reports; and
- knowledge of the Valuation Joint Board's governance, risk management and performance monitoring arrangements.

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.

It is our opinion, based on the above that reasonable assurance can be placed upon the adequacy and effectiveness of the Dunbartonshire and Argyll & Bute Valuation Joint Board's internal control system in the year 31 March 2011.

Signed: D. Thomson
Assessor and Electoral Registration
Officer

Signed : J. White
Treasurer

Date: 30 September 2011

Date: 30 September 2011

Dunbartonshire and Argyll & Bute Valuation Joint Board

Annual Report and Financial Statements for the Year Ended 31 March 2011

Introduction to Financial Statements

The financial statements comprise the following primary statements:

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

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.

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.

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 Report and Financial Statements for the Year Ended 31 March 2011

Movement in Reserves Statement

	Usable Reserves			Unusable Reserves		Statutory	Total
	Fund	Capital	Capital	Revaluation	Pension	Mitigation	Reserves
	Balance	Receipt	Adjustment	Reserve	Reserve	Account	£
	£	Reserves	Account	£	£	£	£
Opening Balance as at 1 April 2009	0	8,536	606,151	85,152	(746,000)	(22,089)	(68,250)
Movements in Reserves							
Surplus or (Deficit) on provision of Services	(172,780)	0	0	0	0	0	(172,780)
Other Comprehensive Income and Expenditure	0	0	112,306	0	(3,182,000)	0	(3,069,694)
Total Comprehensive Income and Expenditure	(172,780)	0	112,306	0	(3,182,000)	0	(3,242,474)
Adjustments between accounting basis & funding basis							
Depreciation/ Impairment	18,238	0	(18,238)	0	0	0	0
Pension Scheme Adjustment	165,000	0	0	0	(165,000)	0	0
Statutory Repayment of Debt	(6,990)	0	6,990	0	0	0	0
Net Transfer to or from earmarked reserves required by legislation	(3,468)	0	0	0	0	3,468	0
Capital receipts applied to fund capital expenditure	0	17,683	(17,683)	0	0	0	0
Total Statutory Adjustments	172,780	17,683	(28,931)	0	(165,000)	3,468	0
Increase/Decrease in Year	0	17,683	83,375	0	(3,347,000)	3,468	(3,242,474)
Balance at 31 March 2010	0	26,219	689,526	85,152	(4,093,000)	(18,621)	(3,310,724)

Dunbartonshire and Argyll & Bute Valuation Joint Board

Annual Report and Financial Statements for the Year Ended 31 March 2011 Movement in Reserves Statement (Cont'd)

	Usable Reserves			Unusable Reserves		Statutory	Total
	Fund Balance £	Capital Receipt Reserves £	Capital Adjustment Account £	Revaluation Reserve £	Pension Reserve £	Mitigation Account £	Reserves £
Opening Balance as at 1 April 2010	0	26,219	689,526	85,152	(4,093,000)	(18,621)	(3,310,724)
Movements on Reserves							
Surplus or (Deficit) on provision of Services	1,156,437	0	0	0	0	0	1,156,437
Other Comprehensive Income and Expenditure	0	0	136,789	0	1,705,000	0	1,841,789
Total Comprehensive Income and Expenditure	1,156,437	0	136,789	0	1,705,000	0	2,998,226
Adjustments between accounting basis & funding basis							
Depreciation/ Impairment	22,332	0	(22,332)	0	0	0	0
Pension Scheme Adjustment	(1,169,000)	0	0	0	1,169,000	0	0
Statutory Repayment of Debt	(7,017)	0	7,017	0	0	0	0
Net Transfer to or from earmarked reserves required by legislation	(2,752)	0	0	0	0	2,752	0
Capital receipts applied to fund capital expenditure	0	89,487	(89,487)	0	0	0	0
Total Statutory Adjustments	(1,156,437)	89,487	(104,802)	0	1,169,000	2,752	0
Increase/Decrease in Year	0	89,487	31,987	0	2,874,000	2,752	2,998,226
Balance at 31 March 2011	0	115,706	721,513	85,152	(1,219,000)	(15,869)	(312,498)

Dunbartonshire and Argyll & Bute Valuation Joint Board

Annual Report and Financial Statements for the Year Ended 31 March 2011

Comprehensive Income and Expenditure Statement

2009/10 Gross Expenditure £	2009/10 Gross Income £	2009/10 Net Expenditure £		Notes	2010/11 Gross Expenditure £	2010/11 Gross Income £	2010/11 Net Expenditure £
			Income				
0	(26,198)	(26,198)	Customer Receipts		0	(34,075)	(34,075)
			Expenditure				
2,058,805	0	2,058,805	Staffing Costs		2,119,765	0	2,119,765
118,550	0	118,550	Property Costs		118,712	0	118,712
39,869	0	39,869	Transport Costs		50,188	0	50,188
248,075	0	248,075	Supplies & Services		198,615	0	198,615
35,874	0	35,874	Payment to Other Bodies		22,229	0	22,229
160,000	0	160,000	Support Services		148,973	0	148,973
18,238	0	18,238	Depreciation, Amortisation & Impairment	6/7	22,332	0	22,332
230,000	0	230,000	Non Distributed Costs		(1,177,000)	0	(1,177,000)
2,909,411	(26,198)	2,883,213	Net Cost of Service		1,503,814	(34,075)	1,469,739
		(2,818,660)	Contributions	15			(2,818,660)
		22,749	Transfer to Creditors				203,531
		(2,795,911)	Other Operating Income				(2,615,129)
		87,302	Net Operating Income				(1,145,390)
		(1,392)	Interest Earned				(583)
		870	External Interest Payable				536
		86,000	Pension Interest Cost and Expected return on Pension Assets	4			(11,000)
		85,478	Finance and Investment Income and Expenditure				(11,047)
		172,780	(Surplus)/Deficit on provision of services				(1,156,437)
		(112,306)	(Surplus)/Deficit arising on the revaluation of fixed assets				(136,789)
		3,182,000	Actuarial (gains)/losses on pension fund assets and liabilities	4			(1,705,000)
		3,069,694	Other comprehensive Income & Expenditure				(1,841,789)
		3,242,474	Total Comprehensive Expenditure				(2,998,226)

Dunbartonshire and Argyll & Bute Valuation Joint Board

Annual Report and Financial Statements for the Year Ended 31 March 2011

Balance Sheet

2008/09 £	2009/10 £	Notes		2010/11 £
695,255	774,232	6	Property, plant and equipment	801,801
10,394	7,796	7	Intangible Assets	5,198
705,649	782,028		Total Long Term Assets	806,999
1,897	1,664	9	Short Term Debtors	1,632
335,616	473,316	10	Cash and Cash Equivalents	706,679
337,513	474,980		Current Assets	708,311
(99,284)	(132,872)	12	Provisions	(89,000)
(6,995)	(7,351)		Short Term Borrowing	(333)
(251,782)	(334,509)	11	Short Term Creditors	(519,475)
(358,061)	(474,732)		Current Liabilities	(608,808)
(7,351)	0		Long Term Borrowing	0
(746,000)	(4,093,000)	4	Net Pensions Liability	(1,219,000)
(753,351)	(4,093,000)		Long Term Liabilities	(1,219,000)
(68,250)	(3,310,724)		Net Assets	(312,498)
Represented by:				
8,536	26,219	8	Usable Reserves	115,706
(76,786)	(3,336,943)	13	Unusable Reserves	(428,204)
(68,250)	(3,310,724)		Total Reserves	(312,498)

Joyce White, FCMA Chartered FCIPD
Treasurer
30 September 2011

Dunbartonshire and Argyll & Bute Valuation Joint Board

Annual Report and Financial Statements for the Year Ended 31 March 2011

Cash Flow Statement

2009/10 £	Notes		2010/11 £
		Operating Activities	
(2,818,660)		Grants	(2,817,986)
(32,293)		Sale of goods and rendering of services	(31,215)
<u>(2,850,953)</u>		Cash Inflows from Operating Activities	<u>(2,849,201)</u>
2,099,337		Cash paid to and on behalf of employees	2,170,532
624,482		Other payments for operating activities	541,249
<u>2,723,819</u>		Cash Outflows from Operating Activities	<u>2,711,781</u>
<u>(127,134)</u>		Net Cash Flows from Operating Activities	<u>(137,420)</u>
		Investing Activities	
102,256		Purchase of Assets	40,894
(112,300)		Other receipts from investing activities	(136,790)
<u>(10,044)</u>		Net Cash Flows from Investing Activities	<u>(95,896)</u>
		Financing Activities	
870		Interest Paid	536
(1,392)		Interest Received	(583)
<u>(522)</u>		Net Cash Flows from Financing Activities	<u>(47)</u>
<u>(137,700)</u>		Net (Increase)/Decrease in Cash and Cash Equivalents	<u>(233,363)</u>
335,616	10	Cash and cash equivalents at the beginning of the reporting period	473,316
(473,316)	10	Cash and cash equivalents at the end of the reporting period	(706,679)
<u>(137,700)</u>			<u>(233,363)</u>

Dunbartonshire and Argyll & Bute Valuation Joint Board

Annual Report and Financial Statements for the Year Ended 31 March 2011

Notes to the Financial Statements

Note 1 - Accounting Policies

1. General Principles

The Financial Statements summarise the Board's transactions for the 2010/11 financial year and its position at the year end of 31 March 2011. The Board is required to prepare an Annual Financial Statements 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 2010/11 ("the Code") and the Best Value Accounting Code of Practice 2010/11.

The accounting convention adopted in the Financial Statements 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 Report and Financial Statements for the Year Ended 31 March 2011

Note 1 - Accounting Policies (Cont'd)

4. Changes in Accounting policies, Estimates and Errors

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.

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;
- 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.

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.

Dunbartonshire and Argyll & Bute Valuation Joint Board

Annual Report and Financial Statements for the Year Ended 31 March 2011

Note 1 - Accounting Policies (Cont'd)

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

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;
- 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;
- 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)
- 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 Report and Financial Statements for the Year Ended 31 March 2011

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)
- 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.

Dunbartonshire and Argyll & Bute Valuation Joint Board

Annual Report and Financial Statements for the Year Ended 31 March 2011

Note 1 - Accounting Policies (Cont'd)

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. An accrual is made against 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 Fund balance by a credit to the Accumulating Compensated Absences Adjustment 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 Account when the Board 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 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 pensions 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 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, projection of earnings for current employees, etc.
- Liabilities are discounted to their value at current prices using a discount rate of x% (based upon the indicative return rate on long dated high quality corporate bonds)
- The assets of the local government pension fund attributable to the Board are included in the Balance Sheet at their fair value as follows:
 - Quotes securities – current bid price
 - Unquoted securities – professional estimate
 - Unlisted securities – current bid price
 - Property – market value

Dunbartonshire and Argyll & Bute Valuation Joint Board

Annual Report and Financial Statements for the Year Ended 31 March 2011

Note 1 - Accounting Policies (Cont'd)

8. Employee Benefits (Cont'd)

- The change in the net pensions liability is analysed into seven 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.
 - 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.
 - Interest cost – the expected increase in the present value of liabilities during the year as they move one year closer to being paid – debited to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement.
 - Expected return of assets – the annual investment return on the fund assets attributable to the Board, based on an average of the expected long term return – credited 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.
 - 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

Dunbartonshire and Argyll & Bute Valuation Joint Board

Annual Report and Financial Statements for the Year Ended 31 March 2011

Note 1 - Accounting Policies (Cont'd)

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 Financial Statements is authorised for issue. Two types have been identified:

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

10. Exceptional items

When items of income and expenditure are material, their nature and amount is disclosed separately, either within the Comprehensive Income and Expenditure Statement or in the notes to the accounts, depending on how significant the items are to the understanding of the Board's financial performance.

11. 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 Other Operating Expenditure line in 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.

12. Provisions, contingent liabilities and contingent assets

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.

Dunbartonshire and Argyll & Bute Valuation Joint Board

Annual Report and Financial Statements for the Year Ended 31 March 2011

Note 1 - Accounting Policies (Cont'd)

12. Provisions, contingent liabilities and contingent assets (Cont'd)

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.

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.

13. VAT

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

Note 2 – First Time Adoption of IFRS

The Financial Statements for 2010/11 is the first to be prepared on an IFRS basis. The accounting regulations (*IFRS1 First Time Adoption of IFRS*) require that the comparative amounts are restated to reflect the new accounting policies and that the date of transition to IFRS is the earliest comparative financial period reported in the Financial Statement. For the Board this means that the date of transition to IFRS is 1 April 2009.

The tables below provide an explanation of how the transition from accounting under UK GAAP to IFRS has affected the Board's financial position. The material differences between the amounts presented for the Board's net worth and net surplus or deficit as reported under UK GAAP to the revised reporting under IFRS are provided for the following dates:

- Balance Sheet as at 1 April 2009, the date of transition to IFRS
- Balance Sheet as at 31 March 2010, the latest period presented in the Board's most recent Annual Accounts under UK GAAP
- Comprehensive Income and Expenditure Statement for 2009/2010

Dunbartonshire and Argyll & Bute Valuation Joint Board

Annual Report and Financial Statements for the Year Ended 31 March 2011

Note 2 – First Time Adoption of IFRS (Cont'd)

Material Differences in the Balance Sheet at as 31 March 2009

	As Reported in Balance Sheet on Page 31 £	Accrual of Holiday Pay £	As Previously Presented under GAAP £
Fixed Assets	705,649	0	705,649
Current Assets	337,513	0	337,513
Current Liabilities	(358,061)	22,089	(335,972)
Long Term	(753,351)	0	(753,351)
Net Assets	(68,250)	22,089	(46,161)
Reserves:-			
Usables	8,536	0	8,536
Unusables	(76,786)	22,089	(54,697)
	(68,250)	22,089	(46,161)

Material Differences in the Balance Sheet at as 31 March 2010

	As Reported in Balance Sheet on Page 31 £	Accrual of Holiday Pay £	As Previously Presented under GAAP £
Fixed Assets	782,028	0	782,028
Current Assets	474,980	0	474,980
Current Liabilities	(474,732)	18,621	(456,111)
Long Term Liabilities	(4,093,000)	0	(4,093,000)
Net Assets	(3,310,724)	18,621	(3,292,103)
Reserves:-			
Usables	26,219	0	26,219
Unusables	(3,336,943)	18,621	(3,318,322)
	(3,310,724)	18,621	(3,292,103)

Material differences in the comprehensive Income and Expenditure Statement for 2009/10

	As Reported in CI&E Statement on Page 30 £	Past Service Cost £	Accrual of Holiday Pay £	As Previously Presented under GAAP £
Staffing Costs	2,058,805	243,000	3,468	2,305,273

In order to comply with the Code there was a reallocation of £243,000 of staffing costs and non-distributed costs. The only impact on total comprehensive expenditure for the year results from the holiday pay accrual.

Dunbartonshire and Argyll & Bute Valuation Joint Board

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Note 3 – Operating Leases

Board as Lessor

The Board leases out property under operating leases to provide suitable affordable accommodation to West Dunbartonshire Council.

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

	31 March 2011	31 March 2010
	£	£
Not later than one year	23,800	0
Later than one year and not later than five years	110,259	0
Later than five years	103,941	0
	<u>238,000</u>	<u>0</u>

Board as Lessee

The Board has acquired a number of photocopiers, printers, water coolers, fax, flexi machines and use of accommodation by entering into operating leases.

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

	31 March 2011	31 March 2010
	£	£
Not later than one year	13,595	26,452
Later than one year and not later than five years	86,034	96,845
Later than five years	75,548	75,526
	<u>175,177</u>	<u>198,823</u>

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 following pension schemes:

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 2010/11 was 18.2%, and 2011/12 is set at 19.3%. In 2010/11, the Board paid an employer's contribution of £0.291m (2009/10 £0.316m).

In addition, the Board is responsible for all pension payments relating to added years' benefits which it has awarded together with the related increases. In 2010/2011, these amounted to £13,144. Strain on the Fund costs are charged in year for any early retirements. In 2010/11, the charge was £59,602.

Dunbartonshire and Argyll & Bute Valuation Joint Board

Annual Report and Financial Statements for the Year Ended 31 March 2011

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

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.

2009/10 £000		2010/11 £000
	Net cost of services	
178	Current service cost	327
230	Past service cost	(1,177)
408		(850)
	Financing and investment Income and Expenditure	
593	Interest cost	767
(507)	Expected return on assets	(778)
494	Total post employment benefit charged to the Surplus or Deficit on the provision of Services	(861)
3,182	Actuarial gains and losses	(1,705)
3,676	Total post employment benefit charged to the comprehensive income and expenditure statement	(2,566)
	Movement in Reserves Statement	
(494)	Reversal of net charges made to surplus of deficit for post employment benefits	861
3,347	Increase or Decrease in Year	2,874
	Actual amount charged against the General Fund balance in the year	
316	Employer contributions payable to Scheme	291

Pension Assets and Liabilities

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

	2010/11 £000	2009/10 £000	2008/09 £000	2007/08 £000	2006/07 £000
Share of assets in the SPF	11,697	10,775	7,775	7,580	7,532
Estimated liabilities in the SPF	(12,779)	(14,757)	(8,521)	(6,649)	(7,374)
Movement in recoverable amount	0	0	0	0	(158)
Net (liabilities)/assets in the SPF	(1,082)	(3,982)	(746)	931	0
Present Value of Unfunded Liabilities	(137)	(111)	0	0	0
Pre Local Government Reorganisation					
Net pension asset/(liability)	(1,219)	(4,093)	(746)	931	0

For the Strathclyde Local Government Pension Scheme at 31 March 2011 the Board has a net liability £1,082,000 and for the unfunded liabilities a net liability of £137,000. The Board's net liability of £1,219,000 at 31 March 2011 reflects the future obligations to fund retirement benefits. This represents a decrease in the net liability of £2,874,000 compared to the position at 31 March 2010. This change is a reflection of using the consumer price index (CPI) rather than the retail price index (RPI).

Dunbartonshire and Argyll & Bute Valuation Joint Board

Annual Report and Financial Statements for the Year Ended 31 March 2011

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

Pension Assets and Liabilities (Cont'd)

"In the UK budget statement on 22 June 2010 the Chancellor announced that with effect from 1 April 2011 public service pensions would be up-rated in line with the Consumer Prices Index (CPI) rather than the Retail Prices Index (RPI).

This has the effect of reducing the Board's liabilities in Strathclyde Local Government Pension Scheme by £1.249m and has been recognised as a past service gain in accordance with guidance set down in UITF Abstract 48, since the change is considered to be a change in benefit entitlement.

The expected return on assets is based on long term future expected investment return for each asset class as at the beginning of the period. The expected rate of return is 7.2% as at 31/03/10, this is an increase from 6.9% as at 31/03/09.

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

	31/03/2011	31/03/2010
Expected rate of return	6.9%	7.2%
Inflation/pension increase rate	2.8%	3.8%
Salary increase rate	5.1%	5.3%
Discount rate	5.5%	5.5%

Breakdown of expected rate of return:

Equity	7.5%	7.8%
Bonds	4.9%	5.0%
Property	5.5%	5.8%
Cash	4.6%	4.8%

Mortality

Based on these assumptions, the average future life expectancies at the age of 65 are:

	Males	Females
Current pensioners	20.6 years	23.9 years
Future Pensioners	22.6years	26.0 years

The local government pension scheme's assets consist of the following categories. As at 31 March 2011, assets are now held at bid value and the historic figures are at mid market value:

	2010/11	2009/10
Equity	77%	77%
Bonds	13%	13%
Property	6%	7%
Cash	4%	3%

Dunbartonshire and Argyll & Bute Valuation Joint Board

Annual Report and Financial Statements for the Year Ended 31 March 2011

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

Pension Assets and Liabilities (Cont'd)

The actuarial gains/losses identified as movements on the Pension Reserve in 2010/11 can be analysed into the following categories:

	2010/11 £000	2009/10 £000	2008/09 £000	2007/08 £000	2006/07 £000
Actual return less expected return in Pension Scheme Assets	76	2,428	(470)	(778)	6
As a percentage of scheme assets	1%	23%	(6)%	(10)%	0%
Experience gains and losses arising on the scheme liabilities	(11)	3	(2,061)	(1)	(1)
As a percentage of scheme liabilities	0%	0%	24%	0%	0%
(Cumulative)	1,705	(3,182)	(1,796)	730	575

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

	2010/11 £000	2009/10 £000
Opening balance	14,868	8,521
Current service cost	327	178
Interest cost	767	593
Contributions by Members	102	106
Actuarial gains/losses	(1,629)	5,610
Past service costs/(gains)	(1,177)	230
Losses/(gains) on curtailment	0	0
Estimated unfunded benefits paid	(17)	(13)
Estimated benefits paid	(325)	(357)
	12,916	14,868

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

	2010/11 £000	2009/10 £000
Opening balance	10,775	7,775
Expected return on assets	778	507
Contributions by Members	102	106
Contributions by employer	291	316
Contributions in respect of unfunded benefits	17	13
Actuarial gains/losses	76	2,428
Estimated unfunded benefits paid	(17)	(13)
Estimated benefit paid	(325)	(357)
	11,697	10,775

The total employee contributions expected to be made to the Local Government Pension Scheme for 2010/11 is £277,000.

Dunbartonshire and Argyll & Bute Valuation Joint Board

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Note 5 – External Audit Costs

In 2010/11 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:

2009/10		2010/11
£		£
7,800	Fees payable for external audit services	7,320

Note 6 – Property, Plant and Equipment

	Land & Buildings £	Plant and Equipment £	Total £
Cost or Valuation			
As at 1 April 2010	762,499	37,419	799,918
Additions	25,847	21,456	47,303
As at 31 March 2011	788,346	58,875	847,221
Accumulated Depreciation and Impairment			
As at 1 April 2010	(20,050)	(5,636)	(25,686)
Depreciation Charge	(12,250)	(7,484)	(19,734)
As at 31 March 2011	(32,300)	(13,120)	(45,420)
Net Book Value at 31 March 2010	742,449	31,783	774,232
Net Book Value at 31 March 2011	756,046	45,755	801,801

Dunbartonshire and Argyll & Bute Valuation Joint Board

Annual Report and Financial Statements for the Year Ended 31 March 2011

Note 6 – Property, Plant and Equipment (Cont'd)

	Land & Buildings £	Plant and Equipment £	Total £
Cost or Valuation			
As at 1 April 2009	669,231	22,301	691,532
Additions	79,499	15,118	94,617
<u>Revaluations</u>			
To Revaluation Reserve	13,769	0	13,769
As at 31 March 2010	762,499	37,419	799,918
Accumulated Depreciation and Impairment			
As at 1 April 2009	(80,253)	(1,176)	(81,429)
Depreciation Charge	(11,180)	(4,460)	(15,640)
<u>Depreciation Written Out</u>			
To Revaluation Reserve	71,383	0	71,383
As at 31 March 2010	(20,050)	(5,636)	(25,686)
Net Book Value at 31 March 2009	588,978	21,125	610,103
Net Book Value at 31 March 2010	742,449	31,783	774,232

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. All valuations were carried out by West Dunbartonshire Council's Internal Valuer. 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.

Dunbartonshire and Argyll & Bute Valuation Joint Board

Annual Report and Financial Statements for the Year Ended 31 March 2011

Note 7 – Intangible Assets

The Board accounts for its software as intangible assets, to the extent that the software is not an integral part of a particular IT system and accounted for as part of the hardware item of property, plant and equipment. The intangible assets include purchased licences.

All software is given a finite useful life, based on assessments of the period that the software is expected to be of use to the Board. The useful lives assigned to software licences are:- 5-10 years. The carrying amount of intangible assets is amortised on a straight-line basis

The movement on Intangible Asset balances during the year is as follows:-

	2010/11	2009/10
	£	£
Balance at start of year:		
Gross carrying amount	12,992	12,992
Accumulated amortisation	(5,196)	(2,598)
Net carrying amount at start of year	7,796	10,394
 Amortisation for the period	 (2,598)	 (2,598)
Net carrying amount at end of year	5,198	7,796
 Comprising:		
Gross carrying amounts	12,992	12,992
Accumulated amortisation	(7,794)	(5,196)
	5,198	7,796

Note 8 – 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.

	£	£	£
West Dunbartonshire Council	36,988		
East Dunbartonshire Council	34,758		
Argyll and Bute Council	65,044	136,790	
Unapplied Capital contributions b/forward		26,219	163,009
Capital expenditure incurred during the year:			
Review of communications		21,456	
Upgrade to buildings		25,847	(47,303)
Unapplied Capital contributions c/forward			115,706

Note 9 – Debtors

2009/10		2010/11
£		£
	Other Entities and Individuals	
1,664	Other Debtors	1,632
1,664		1,632

Dunbartonshire and Argyll & Bute Valuation Joint Board

Annual Report and Financial Statements for the Year Ended 31 March 2011

Note 10 – Cash and Cash Equivalents

The balance of cash and cash equivalents is made up of the following elements:

2009/10		2010/11
£		£
472,916	Cash held by the Board (Loans Fund)	706,279
400	Imprest	400
473,316		706,679

Note 11 – Creditors

2009/10		2010/11
£		£
2,860	Central Government	0
143,042	Other Local Authorities	358,919
188,607	Other Entities and Individuals	160,556
334,509		519,475

Note 12 – Provisions

	Balance 01/04/10	Contributions	Used	Balance 31/03/11
	£	£	£	£
Equal pay claims and single status payments	132,872	0	(43,872)	89,000
	132,872	0	(43,872)	89,000

Equal pay claims and single status payments – The Board has implemented a Single Status pay structure. This provision is held for possible future equal pay claims through outstanding tribunal cases and appeals on revised gradings including additional increments from the new pay structure.

Note 13 – Unusable Reserves

31 March 2010		31 March 2011
£		£
689,526	Capital Adjustment Account	721,513
85,152	Revaluation Reserve	85,152
(4,093,000)	Pension Reserve	(1,219,000)
(18,621)	Statutory Mitigation Account	(15,869)
(3,336,943)	Total Unusable Reserves	(428,204)

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.

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.

Dunbartonshire and Argyll & Bute Valuation Joint Board

Annual Report and Financial Statements for the Year Ended 31 March 2011

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 requires 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.

Dunbartonshire and Argyll & Bute Valuation Joint Board

Annual Report and Financial Statements for the Year Ended 31 March 2011

Note 13 – Unusable Reserves (Cont'd)

Statutory Mitigation Account

The 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 Reserve

The capital reserve contains resources earmarked for Phase 3 of Building upgrade - 235 Dumbarton Road and planned upgrade of personal computers.

Note 14 – Contingent Assets & Liabilities

The Board has not identified any Contingent Assets and Liabilities

Note 15 – Contributions from Authorities

	£
Argyll & Bute Council	1,340,273
East Dunbartonshire Council	716,222
West Dunbartonshire Council	762,165
	<u>2,818,660</u>

Note 16 – Related Parties

It is a requirement of the Code that material transactions with related parties (i.e organisations with 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 due from the local authorities to the Board are detailed in Note 15.

Dunbartonshire and Argyll & Bute Valuation Joint Board

Annual Report and Financial Statements for the Year Ended 31 March 2011

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

We certify that we have audited the financial statements of Dunbartonshire and Argyll & Bute Valuation Joint Board for the year ended 31 March 2011 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, and Cash-Flow Statement and the related notes. 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 2010/11 (the 2010/11 Code).

This report is made solely to the members of Dunbartonshire and Argyll & Bute Valuation Joint Board and the Accounts Commission for Scotland, in accordance with Part VII of the Local Government (Scotland) Act 1973. Our audit work has been undertaken so that we might state to those two parties those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Dunbartonshire and Argyll & Bute Valuation Joint Board and the Accounts Commission for Scotland, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of the Treasurer and auditor

As explained more fully in the Statement of Responsibilities set out on page 25, the Treasurer is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit, and express an opinion on, the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland) as required by the Code of Audit Practice approved by the Accounts Commission for Scotland. Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the body's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Treasurer; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Annual Report and Financial Statements to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view in accordance with applicable law and the 2010/11 Code of the state of the affairs of the local government body as at 31 March 2011 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 2010/11 Code; and
- have been prepared in accordance with the requirements of the Local Government (Scotland) Act 1973 and the Local Government in Scotland Act 2003.

Opinion on other prescribed matters

In our opinion:

- the part of the remuneration report to be audited has been properly prepared in accordance with The Local Authority Accounts (Scotland) Regulations 1985; and
- the information given in the Explanatory Foreword for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which we are required to report by exception

Dunbartonshire and Argyll & Bute Valuation Joint Board

Annual Report and Financial Statements for the Year Ended 31 March 2011

We have nothing to report in respect of the following matters where we are required to report to you if, in our opinion:

- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit; or
- The Statement on the System on the System of Internal Financial Control does not comply with the 2010/11 Code.

Grant Macrae (Senior Statutory Auditor)

for and on behalf of KPMG LLP, Statutory Auditor

Chartered Accountants

191 West George Street
Glasgow G2 2LJ

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Revenue Budgetary Control Report

Monitoring Period 7 - 1 April 2011 to 31 October 2011

TOTAL ESTIMATE (1)	LINE NO. (2)	DESCRIPTION (3)	ESTIMATE TO DATE (4)	ACTUAL TO DATE (5)	VARIANCE (6)	% (7)
#####	1	EMPLOYEE COSTS	1,226,946	1,146,191	(80,755)	Favourable -7
109,290	3	PROPERTY COSTS	46,069	44,114	(1,954)	Favourable -4
29,900	4	SUPPLIES & SERVICES	16,182	16,882	700	Adverse 4
8,080	5	PAYMENT TO OTHER BODIES	0	560	560	Adverse 0
361,330	6	ADMINISTRATION COSTS	151,617	138,159	(13,458)	Favourable -9
44,000	7	OTHER EXPENDITURE	18,067	17,319	(748)	Favourable -4
21,000	8	LOAN CHARGES	15,490	10,240	(5,250)	Favourable -34
#####	9	GROSS EXPENDITURE	1,474,370	1,373,466	(100,904)	Favourable -7
25,800	10	GROSS INCOME	13,821	13,821	0	0
#####	11	NET EXPENDITURE	1,460,549	1,359,645	(100,904)	Favourable -7
(115,730)	12	BALANCES USED				
#####	13	AUTHORITIES CONTRIBUTIONS				
UNDERSPEND					(100,904)	Favourable -7

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD - ESTIMATES 2012/2013

PLANNED EFFICIENCIES

Budget Line	2010/11 Outturn	2011/12 Estimates	2012/13 Budget Gap Analysis	2012/13 Budget Estimates (to date)	Savings	Description of Saving
Salaries	1,652,428	1,782,430	1,786,372	1,710,028	76,344	Non-filling of vacancies
Overtime	3,409	6,000	4,000	3,000	1,000	Reduced provision for emergency overtime
Superannuation	278,313	302,440	337,369	313,168	24,201	Follows from reduction in salary costs
National Insurance	125,502	150,550	157,558	150,824	6,734	Follows from reduction in salary costs
Leased Car Mileage	1,237	3,250	3,250	600	2,650	Move from leased cars to using own cars. More proactive management of approved travel
Car Leasing	20,733	21,000	21,000	9,000	12,000	Move from leased cars to using own cars
EMPLOYEE COSTS					122,929	
Furniture & Fittings	71	500	500	200	300	Move to essential replacement only
Electricity	7,821	12,000	15,000	12,000	3,000	Gap analysis assumed increases but rates may be fixed for 2012/13
Gas	10,220	15,000	18,750	15,000	3,750	Gap analysis assumed increases but rates may be fixed for 2012/13
Repairs and Maintenance	9,724	15,000	15,000	12,000	3,000	Move to essential maintenance only
PROPERTY COSTS					10,050	
Computer Equipment	48	1,500	1,500	0	1,500	Printers rationalised. No purchases planned
Office Equipment	2,564	1,200	1,200	1,000	200	Make essential purchases only
Computer Consumables	2,829	2,000	2,000	0	2,000	Printers rationalised. No purchases planned
SUPPLIES & SERVICES					3,700	
Printing	137,272	18,000	18,000	15,000	3,000	Various print tasks cancelled or brought in-house
Stationery	15,413	20,000	20,500	16,000	4,500	Revised in view of recent outturns. Various efficiencies in use of paper and other stationery
Postages	81,337	100,000	120,000	90,000	30,000	Revised timing of large 'post-out' in respect of Absent Voters. Now scheduled for 2013/14. Various efficiencies in use of postage.
Telephones	32,186	18,000	23,500	20,000	3,500	Alteration to IT Architecture
Advertising/Electoral Publicity	6,499	9,500	9,500	7,200	2,300	Reduced advertising of electoral canvass
Electoral System Support	17,704	17,000	18,000	16,000	2,000	Removed provision for system development
Other Admin Costs	3,577	5,000	5,000	4,500	500	Make essential purchases only
ADMIN COSTS					45,800	
TOTAL SAVINGS					182,479	

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD – REVENUE ESTIMATES 2012/2013

OPTIONS TO ACHIEVE A BALANCED BUDGET

Service Element	Requirement/ Reason for doing it	Cost/Potential Saving	Issues Arising from not providing service
Electoral Registration			
Reduce canvass effort (For example canvass parts only of area on rota basis)	Requirement to carry out canvass contained in Section 9A of Representation of People Act 1983	£0-£50,000	Failure to meet statutory duty. Decrease in quality of electoral registers. Poorer assessment against Electoral Commission (EC) Performance Indicators/Performance Standards. Differential treatment of electors. Some savings on staff time could not be realised without (compulsory) redundancies/retirements
Reduce door-to-door canvass effort	Requirement to carry out canvass contained in Section 9A of Representation of People Act 1983 Requirement to canvass all relevant doors is included in EC Performance Standards	£0- £20,000	Failure to meet statutory duty. Decrease in quality of electoral registers. Poorer assessment against Electoral Commission Performance Indicators/Performance Standards. Differential treatment of electors.
Stop pro-activity during rolling registration period	General duty contained in Section 9A of Representation of People Act 1983 to take all necessary steps to maintain the register of electors. Expectation of EC Performance Standards	Stationery £700. Postage out £3,200. Return Postage £700. Staff time £12,000.	Decrease in quality of electoral registers. More change to process during canvass. Poorer assessment against Electoral Commission Performance Indicators/Performance Standards. Savings on staff time could not be realised without (compulsory) redundancies/retirements
Stop providing pre-paid return envelopes for pro-activity/applications to register	Improved return rates	£700	Reduced return rates leading to:- Decrease in quality of electoral registers. More change to process during canvass

Council Tax			
Stop maintenance of the Council Tax Lists including the entry of new subjects	Section 84 of Local Government Finance Act 1992 "the local assessor...shall compile and then maintain a list". To allow Councils to charge Council Tax on new properties	Up to £80,000	Failure to meet statutory duty. Incomplete Council Tax Lists. Loss of revenue (circa £1.4mill across the 3 Councils) to constituent councils. Failure to meet targets/Poorer KPIs Knock-on effect on Councils' collection rate KPIs. Savings on staff time could not be realised without (compulsory) redundancies/retirements
Stop maintaining survey records of altered houses unless subsequently sold.	Improves efficiency of maintenance of list (See above for general duty)	Up to £60,000	Response to change following sale would be affected. Assessors property database becomes outdated with potentially massive effects if Revaluation required. Knock-on effect on Councils' collection rate KPIs. Savings on staff time could not be realised without (compulsory) redundancies/retirements
Do not update Lists to effect physical change and subsequent sale	Section 84 of Local Government Finance Act 1992 "the local assessor...shall compile and then maintain a list"	Estimated at £5,000 - £7,000	Failure to meet statutory duty. Inaccurate Council Tax Lists. Loss of revenue to constituent councils. Knock-on effect on Councils' collection rate KPIs. Savings on staff time could not be realised without (compulsory) redundancies/retirements

<p>Non-Domestic Rating</p> <p>Stop maintenance of the Valuation Roll (Running Roll)</p>	<p>S26 of Local Government etc (Scotland) Act 1994 “the local assessor for each new local authority area shall compile .. a valuation list”.</p> <p>To allow Councils to charge rates on new and altered properties.</p> <p>S2(1)(d) of Local government (Scotland) Act 1975 “the assessor shall... alter the roll - by entering lands and heritages, to give effect to material change in circumstances etc”</p>	<p>Up to £150,000</p>	<p>Failure to meet statutory duty.</p> <p>Incomplete and inaccurate Valuation Rolls</p> <p>Loss of revenue to constituent councils</p> <p>Failure to meet targets/Poorer KPIs</p> <p>Knock-on effect on Councils’ collection rate KPIs</p> <p>Savings on staff time could not be realised without (compulsory) redundancies/retirements</p>
<p>General</p> <p>Reduce provision for Travel & Subsistence – i.e cut survey effort in respect of NDR and CT services)</p>	<p>Necessary for maintenance of (primarily) Valuation Rolls and Council Tax lists.</p>	<p>Up to £10,000</p>	<p>Incomplete and inaccurate Valuation Rolls and Council Tax Lists, particularly in remote/rural areas.</p> <p>Loss of revenue to constituent councils</p> <p>Failure to meet targets/Poorer KPIs</p> <p>Knock-on effect on Councils’ collection rate KPIs</p>

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Assessor & Electoral Registration Officer

Valuation Joint Board – 25th November 2011

Subject: Budget Estimates 2012/13 – Efficiency Options

1.0 Purpose

- 1.1 To advise members of the Joint Board on efficiency savings planned to date in the drafting of budgetary estimates for 2012/13.
- 1.2 To seek Board guidance on the options to be adopted to achieve a balanced budget.
- 1.3 At the Joint Board meeting in June 2011 the Treasurer recommended that the favourable balance achieved in 2010/11 be earmarked to assist with both investment and the redesign of service structures that will be necessary to deliver service delivery within the financial constraints outlined above.

2.0 Background

- 2.1 At the Valuation Joint Board meeting in June 2011 the Treasurer presented a report which, based on various assumptions, projected indicative budget gaps of £215,000 for the 2012/13 financial year and £357,000 for 2013/14.
- 2.2 As a result the Joint Board agreed that the Assessor and Electoral Registration Officer would bring forward for consideration a report outlining a number of efficiency options to close the identified funding gaps to the next meeting of the Board in November.

3.0 Progress

- 3.1. Efficiencies which have been made, planned or assumed to date in drafting 2012/13 estimates are shown in the table in Appendix 1.
- 3.2 Because of rising costs in other budget lines, however, such efficiencies as have been made or identified are insufficient to close the budget gap with a deficit of circa £70,000 remaining.
- 3.3 Options to achieve a balanced budget include:-
 - (a) Use existing surplus/balances referred to at 1.3 above to meet the projected shortfall
 - (b) Seek volunteers for early retirement/redundancy
 - (c) Increase constituent Councils' contributions
 - (d) Service Cuts
 - (e) Compulsory Redundancies
 - (f) A combination of the above

- 3.4 To potentially assist in achieving further savings, a Scheme of Voluntary Early Retirement and Voluntary Severance is presented, separately, to the Board for approval.
- 3.5 Should Members agree that Service Cuts should be made to achieve the required cost reductions the Assessor & ERO seeks the Board's views on which services should be cut. To assist with this process a range of service areas are provided in the table in Appendix 2 for Members' consideration.

4.0 Recommendations

- 4.1 The Valuation Joint Board is asked to:
- (a) Note the significant efficiencies already made, planned or assumed in drafting the budget estimates for 2012/13.
 - (b) Provide guidance to the Treasurer and Assessor & ERO on the preferred options for achieving a balance budget for 2012/13.
 - (c) Note that further efficiencies will need to be made in order to close the funding gap for the year 2013/14.

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DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Assessor & Electoral Registration Officer

Valuation Joint Board – 25th November 2011

Subject: Capital Building Works, 235 Dumbarton Road, Clydebank

1.0 Purpose

- 1.1 To advise the Joint Board of progress in relation to planned building works at 235 Dumbarton Road, Clydebank.
- 1.2 To seek Members' agreement on a mechanism for appointing a contractor to complete the planned building works.

2.0 Background

- 2.1 At its meeting on 10 June 2011, the Joint Board approved the funding amounting to £64,000 for the final year (Phase 3) of a 3-year planned programme of improvements to its offices at 235 Dumbarton Road, Clydebank.
- 2.2 At the same meeting, the Board noted that Capital works, including the installation of a replacement water tank and toilet renovation, which had slipped from previous years, remained outstanding and could be financed from unused budget allocations.

3.0 Progress

- 3.1 At a meeting with officers of West Dunbartonshire Council's Housing, Environmental and Economic Development (HEED) Service on 12 October 2011 it was agreed that all outstanding works, along with work which requires to be done to defective fire doors, would be bundled together and put out to competitive tender.
- 3.2 The preparation of the tender documentation is currently in the hands of WDC's HEED Service and the timescale for submission of tenders is not yet known for certain but it is hoped that a preferred contractor will be known by late January 2012.
- 3.3 The cost of works to be completed will exceed the Assessor and ERO's delegated authority to incur expenditure so the appointment of the preferred bidder will require to be approved by the Joint Board but to avoid the requirement for the full Board to meet at short notice it is recommended that the Board delegate approval of the preferred contractor to the Property Sub Committee.

4.0 Recommendations

- 4.1 It is recommended that the Valuation Joint Board delegate approval of the preferred contractor in the above process to the Property Sub Committee.

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DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Capital Budgetary Control Report

Monitoring Period 7 - 1 April 2011 to 31 October 2011

[illegible]

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Assessor & Electoral Registration Officer

Valuation Joint Board – 25th November 2011

Subject: Electoral Registration

1.0 Purpose

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

2.0 Background

The report provided to the Joint Board at the last meeting on 10th June 2011 referred to the monthly register updates, the deletion of names from the full register of electors, the preparation for the 2011 canvass, Electoral Registration Performance Standards, the Scottish Parliament Election and Alternative Vote Referendum on 5th May 2011, the Kilpatrick By Election on 3rd March 2011, the Fixed Term Parliaments Bill, the Sixth Review of Westminster Constituencies and an update in connection with Individual Electoral Registration (IER).

3.0 Current Position

3.1 Register Updates/Rolling Registration

The last monthly update for 2011 took place on 1st September. Between January and September 2011 there were 5,307 additions and 6,391 deletions. 62% of the additions were due to the fact that we are proactive in contacting electors out with the annual canvass. Between publication of the Register in December 2010 and the start of the 2011 canvass we issued 25,263 individual voter registration forms costing £3,278 in outward postage. Return postage for 2,400 households cost £695.

3.2 The Annual Canvass

- 3.2.1 The Joint Board's contracted mailing company, Adare Limited, completed the printing and mailing of the annual canvass form and 1st reminder to all houses within the Valuation Joint Board area according to the agreed schedule.
- 3.2.2 The annual canvass takes place from August to November. All households were sent an electoral registration form by post showing the names of everyone living at each address who, according to current information, are eligible to vote. Any households which did not return their form were also sent a reminder by post.

A door-to-door canvass was carried out of properties where there was no return after the 1st postal reminder and where we were unable to verify the electors

using other council records. The canvassers were trained to give help and advice to householders. Any completed forms were uplifted by the canvassers. The electors picked up by this method are those who may not have been registered before.

As at 31st October there were 12,999 elector additions and 8,448 elector deletions. The total return at this point is 92.17%. The total number of households visited by door to door canvassers was 11,095 and canvassers have ingathered 1,704 forms (15.36%) to date. The revised register of electors will be published on Thursday 1st December 2011.

3.2.3 The canvass form provided advice on using our help line number in six other languages (including Scottish Gaelic). A company called Language Line provides the translations. Our registration with this company gives us access to translation services to overcome language barriers.

3.2.4 A personalised telephone and internet registration service was made available to electors in households where there was "no change" to existing elector details. Each householder was provided with two unique security codes, which were randomly generated, and instructions on how to use the Freephone and Internet options were issued with the canvass form. We also offered a short message service (SMS) again this year, where electors with no change were able to confirm their details by sending a text message from their mobile phone. As at 31st October the number of households who used these services is shown in the table below.

Total No. Households	No. Returned By Phone	No. Returned By Text (SMS)	No. Returned By Internet
137,680	14,581	5,777	15,188

This represents 25.82% of the total return to date. Internet returns are now proving to be more popular than Phone returns (excluding mobile phone text messages).

3.2.5 All forms and letters are scanned to our electoral registration system (EROS) allowing staff to view the image "on screen". The information on the form can be viewed next to the input screen and this has speeded up processing and reduced time spent on filing and retrieving forms. This improved processing along with the use of telephone and internet registration has removed the previous need to employ temporary office staff. Canvass overtime in 2011 has again been restricted to the extra workload involved in setting up the door-to-door canvass, as the canvassers' briefings usually need to take place after our normal business hours.

3.2.6 Members have been advised previously of the statutory obligation on Electoral Registration Officers (EROs), to remove from the Register of Electors the names of those electors in households for which a registration canvass form has not been received for two consecutive years.

Checking procedures for 2011 commenced at the end of October and we expect to complete the exercise prior to publication of the revised Register. This task is significantly reduced in comparison to previous years as a result of our continuous review of electors prior to the household reaching the two year non return stage. Where the ERO discovers that an elector is not, or may not now be, resident it is part of their general duty to maintain the register and to conduct a Review. From January to August 2011 we carried out 1,711 Reviews and deleted 1,678 electors. The cost of postage for this exercise to date is £459. Reviews for the period September to November are currently ongoing.

- 3.2.7 The Representation of the People (Scotland) (Amendment) Regulations 2001 (as amended) require that the full Register is supplied "on publication" and "on request" to persons and organisations as detailed in the regulations. Persons and organisations that are entitled to the Register will be supplied as soon as practicable. Following a review of this process, an increasing number of recipients are now supplied with their registers electronically, thus reducing costs.

4.0 Electoral Registration Performance Standards

4.1 Introduction

The Electoral Administration Act 2006 (EAA) gave the Electoral Commission (EC) powers to set standards of performance for Electoral Registration Officers (EROs), Returning Officers (ROs) and Referendum Counting Officers (RCOs) in Great Britain.

4.2 Financial Information Survey

The 2010/11 financial information survey requiring data on funding levels, staff numbers and salaries, premises and transport related costs and the cost of supplies and services was due for submission on 14th October 2011. The Board's 2010/11 return was made on 19th September 2011.

Since September 2007, the EC has been working with consultants from CIPFA (the Chartered Institute of Public Finance and Accountancy) to firstly develop a robust financial information survey and secondly collect and analyse the financial data. They have collected data from EROs and ROs covering the 2007/08 to 2009/10 financial years and have reported on two of the three years of data. The reports can be downloaded from the Commission's website at: www.electoralcommission.org.uk/performance-standards/financial-information

4.3 Data Collection Survey

For 2010 the Board's canvass return rate was 92.28% compared to 92.12% in 2009, 87.9% in 2008 and 81.9% in 2007. The 2011 final return (see 3.2.2 above for return as at 31st October) has to be submitted to the EC on Friday 16th December 2011.

4.4 Electoral Registration Officers – Self Assessment

The 2011 assessment against the ten performance standards developed by the EC and supporting statistical returns are also due for submission to the EC on Friday 16th December 2011.

5.0 Scottish Parliament (Constituencies and Regions) Order 2010

The Scottish Parliament (Constituencies and Regions) Order 2010 was made on 10th November 2010 and came into force on 11th November 2010. The new boundaries came into effect for the constituencies and regions at the 2011 Scottish Parliament election. In the weeks following the election we became aware of an error affecting approximately 150 electors who live south and west of Glen Loin in Argyll. They were mistakenly left in the Argyll and Bute constituency and Highlands and Islands region when they should have been voting in the Dumbarton constituency and West Scotland region. As this error was not identified until after the election no corrective measures could be taken.

Following investigation it was clear that the situation arose as a result of a series of misunderstandings about the extent of changes implemented by the 2010 Boundary Commission review. The Returning Officers as well as other officers in West Dunbartonshire and Argyll and Bute Councils, and the Electoral Registration Officer all believed that the Commission had made no change to the boundaries between these constituencies.

The Boundaries Commission 2010 report did not expressly refer to the transfer of the Succoth area. Rather it stated that the Assistant Commissioner's recommendation had been that "The existing Argyll & Bute Constituency, and Dumbarton Constituency should continue in their present forms."

Steps have now been taken to correct the error and, in future, a full digital check will be carried out of all constituency boundaries following any boundaries review to ensure that no unexpected changes had been made. In the meantime it should be noted that the error had no effect on the outcome of any of the affected polls.

6.0 Sixth Review of Westminster Constituencies

The Boundary Commission for Scotland published its Initial Proposals for UK Parliament Constituencies on 13th October 2011. The publication of the Initial Proposals document is followed by a consultation period of 12 weeks lasting until 4th January 2012. The legislation will result in a UK Parliament elected from 600 constituencies in place of the current 650, and in 52 constituencies in Scotland in place of the current 59, for use in the General Election expected to occur in 2015.

It is proposed that the Argyll and Bute constituency will become Argyll, Bute and Lochaber taking in all wards from Argyll and Bute Council and ward 22 from Highland Council. East Dunbartonshire will become East Dunbartonshire and

Kilsyth (East Dunbartonshire Council wards 1,3,4,5,6,7,8 and North Lanarkshire Council ward 1). West Dunbartonshire will become West Dunbartonshire and Bearsden taking in all wards from West Dunbartonshire Council and ward 2 from East Dunbartonshire Council.

7.0 Individual Electoral Registration (IER) – An Update

A White Paper and draft legislation introducing IER was published by the Cabinet Office on 30th June 2011. This draft legislation inserts new sections into the Representation of the People Act 1983 to implement IER in Great Britain and replaces the legislation on IER passed by Parliament in the Political Parties and Elections Act 2009. The legislation deals first with the new requirements for individual registration and the verification process (clauses 1 and 2), followed by the provisions relating to proxies, the annual canvass, transitional arrangements and then the more consequential and technical changes (although it should be noted that the draft legislation does not include the comprehensive consequential amendments to other legislation that would be included in a full bill). Comments on the White Paper were invited during the period from 30th June to 14th October 2011. IER workshops were held for electoral administrators during the summer and the Cabinet Office are currently considering the issues that were raised at these workshops.

The Scottish Assessors Association's Electoral Registration Committee has submitted comments on the White Paper and Draft legislation.

8.0 Community Council Elections

Argyll and Bute: Notification was given that By-Elections were to be held on 22nd September 2011, for the return of Community Councillors to fill the vacancies for various Community Councils within the Bute and Cowal area.

The closing date for nominations was 4pm on Thursday 18 August. If a Community Council receives fewer nominations than there are vacancies then a poll (voting) does not need to take place.

The only area which required a contest to take place was Kilmun where there was one vacancy and four candidates. Elector data was supplied to the Returning Office and a postal ballot took place on 22nd September.

West Dunbartonshire: Notification was given that Elections were to be held on 20th October 2011, for the return of Community Councillors to fill the vacancies for various Community Councils within the West Dunbartonshire area.

The closing date for nominations was 4pm on Friday, 16 September. Elector data was supplied to the Returning Officer. However, there was not any requirement for community elections to be held in October as there were sufficient nominations to re-establish 9 of the existing 10 community councils; Dumbarton North (Bellsmyre) did not submit any nomination forms.

9.0 Oban and North Lorn By-Election: 3rd November 2011

Following the death of Donald John Macdonald this summer, a by-election was held on 3rd November. Five candidates contested the seat and following the Count, Louise Glen-Lee of the Scottish National Party was elected as a Councillor.

The by-election was conducted using Proportional Representation and the Single Transferable Vote (STV) method.

10.0 Recommendation

Members are asked to note the content of this report

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DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Treasurer

Valuation Joint Board - 25 November 2011

Subject: Capital Budgetary Control Report: Period 7 (2011/12)

1. Purpose

- 1.1 The purpose of this report is to advise Members of the budgetary performance of the Capital Account to 31 October 2011.

2. Background

- 2.1 At the meeting of the Joint Board on 21 January 2011, Members agreed the capital estimates for 2011/12. A capital budget of £71,360 was approved.
- 2.2 Following the 2010/11 year end, £115,706 of resources was carried forward into 2011/12. Of this, £15,005 has been spent to date on work which was scheduled in 2010/11 but slipped into 2011/12. This has been incorporated into this budgetary control report.

3. Main Issues

- 3.1 A summary sheet is attached (Appendix 1) which highlights no significant variances in the period to 31 October 2011. Although at this date there has been no major spend on Phase 3 of the Upgrade Building Works, this budget is on target to be spent by 31 March 2012.

4. Recommendations

- 4.1 Members are asked to note the 2011/12 budgetary position of the capital account.

.....
Stephen West

Treasurer

Date: 9 November 2011

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Janice Rainey, Business Unit Partner
West Dunbartonshire Council
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Appendix: Capital BCR Period 7

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Treasurer

Valuation Joint Board - 25 November 2011

Subject: Revenue Budgetary Control Report: Period 7 (2011/12)

1. Purpose

- 1.1 The purpose of this report is to advise Members of the budgetary performance of the revenue account for the period to 31 October 2011.

2. Background

- 2.1 At the meeting of the Joint Board on 21 January 2011, Members agreed the revenue estimates for 2011/12. A total net budget of £2,719,460 was approved.

3. Main Issues

- 3.1 A summary report is attached which highlights a favourable variance (underspend) of £100,904.
- 3.2 The main variance is an underspend of £80,755 within employee costs. This is due to vacancies held.

4. Recommendation

- 4.1 Members are asked to note the budgetary position of the revenue account.

.....
Stephen West
Treasurer

Date: 9 November 2011

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Appendix: **Revenue BCR Period 7**

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Public Performance Report 2010/11

Background

The Assessor for Dunbartonshire and Argyll & Bute is an independent statutory official who is responsible for the preparation and maintenance of the Valuation Rolls and Council Tax Valuation Lists for East and West Dunbartonshire and Argyll & Bute. The Assessor has also been appointed as the Electoral Registration Officer for these three areas and he is therefore required to prepare and maintain their Registers of Electors.

The Assessor's service is conducted from two main offices located at the addresses above. You can contact us by e-mail at 'assessor@dab-vjb.gov.uk'.

General Information

During the year to 31st March 2011, the Assessor had a full-time equivalent staff of 57.53 and a staffing budget of £2.14m. A total of 393 days (2.4%) were lost through illness, a marked improvement compared to 686 days (5%) in 2009/10.

Council Tax List

The Council Tax List contains all domestic properties showing an allocated Council Tax band which is based on the market value of the property as at 1991. The bands shown are used by the local authorities within the Joint Board's boundaries for the production of domestic Council Tax bills.

As at 31st March, 2011, the Council Tax Lists for Dunbartonshire and Argyll & Bute contained 140,976 subjects. Of the 989 houses added to the List between 1st April, 2010 and 31st March, 2011, the time between the date of occupation/completion and the issue of the banding notice is shown in the following table. The 6-month target was achieved.

Year	Number	Within 3 Months		Within 6 Months	
		Target	Achieved	Target	Achieved
2010/11	989	93%	90%	97%	98%
2009/10	940	90%	87%	96%	98%
2008/09	1084	92%	87%	97%	98%
2007/08	1128	92%	93%	97%	99%
2006/07	953	90%	93%	97%	98%
2005/06	1201	88%	89%	97%	96%
2004/05	996	85%	91%	97%	98%

The targets which we have set for 2011/12 are 92% within 3 months and 98% within 6 months.

Valuation Roll

The Valuation Roll contains the rateable values of all non-domestic properties within the area. The rateable values shown are used by the Joint Board's constituent local authorities for the production of non-domestic rates bills.

As at 31st March, 2011 the Valuation Rolls for Dunbartonshire and Argyll & Bute contained 12,456 subjects with a total rateable value of £323.4 million. Of the 964 amendments made to the Valuation Roll between 1st April, 2010 and 31st March, 2011, the time between the effective date of the alteration and the issue of the Valuation Notice is shown in the following table, along with previous years' data. Our 6-month target for the year was again achieved.

The targets we have set for 2011/12 are 80% within 3 months and 92% within 6 months. The 42 2005 Revaluation appeals which had been referred to the Lands Tribunal remained outstanding at the end of 2010/11.

Year	Number	Within 3 Months		Within 6 Months	
		Target	Achieved	Target	Achieved
2010/11	964	80%	79%	90%	91%
2009/10	952	75%	77%	90%	93%
2008/09	1057	80%	80%	90%	93%
2007/08	1072	80%	82%	95%	94%
2006/07	1051	75%	76%	90%	96%
2005/06	1093	66%	80%	83%	96%
2004/05	1131	52%	66%	77%	83%

Electoral Registration

In total, we received 126,567 responses (92.28%) from 137,162 forms issued. This return was up from 92.12% in 2009. The total return by Council area was as shown below:

Constituency	2010 Canvass
Argyll & Bute Council	93.85%
East Dunbartonshire Council	93.94%
West Dunbartonshire Council	88.91%
Total for VJB Area	92.28%

Electoral Performance

The Electoral Administration Act 2006 (EAA) gave the EC powers to set standards of performance for EROs, Returning Officers (ROs) and Referendum Counting Officers (RCOs) in Great Britain. Following the 2010 annual canvass the Electoral Commission carried out its third electoral registration data collection and self-assessment exercise. The self-assessment covered 10 performance standards over 4 subject areas:-

- Completeness and accuracy of electoral registration records (Standards 1–3)
- Integrity of the registration process (Standards 4–5)
- Encouraging participation in the registration process (Standards 6–8)
- Planning and organisation (Standards 9–10)

Having been assessed as performing 'Above the Standard' in 8 of the 10 standards, the Board's own performance was as illustrated.

Standard	Below	Meets	Above
Using information sources to verify and identify electors for the register	✓	✓	✓
Maintaining the property database	✓	✓	✓
House to house enquiries	✓	✓	✓
Maintaining the integrity of registration and absent vote applications	✓	✓	✓
Supply and security of the register and absent voters list	✓	✓	✓
Public awareness strategy	✓	✓	
Working with partners	✓	✓	✓
Accessibility and communication of information	✓	✓	
Planning for rolling registration and the annual canvass	✓	✓	✓
Training	✓	✓	✓

Other Items of Note

During the year we also:

- Continued to provide information to the Assessors Portal (www.saa.gov.uk). This website provides an on-line search facility for Valuation Roll and Council Tax entries throughout Scotland and provides for the on-line submission of Valuation Roll appeals and Council Tax banding proposals. For the 2010 Revaluation entries for most shops, offices and industrial subjects have summarised valuations available online. A new Automated Appeals Logging System which allows for the receipt and acknowledgement of Revaluation appeals in bulk has been added.
- Further developed and updated our own Web site (www.dab-vjb.gov.uk) where you can find helpful information on all of our functions, including a split of our Valuation Roll and Council Tax performance among our 3 constituent Councils. Various forms relating to Electoral Registration are also available.
- Conducted a further Customer Satisfaction Survey, with 98% (97% in the previous three years) of the returns indicating that our staff were found to be professional, courteous and helpful, and 96% (as in 2009/10) of the users of the Valuation Joint Board's services expressing their satisfaction with the information and/or advice given. Satisfaction levels amongst minority groups were generally similar to the overall figures.
- Further reviewed the management structure which resulted in a streamlining at the top levels to meet financial restrictions.

A copy of the Assessor and Electoral Registration Officer's Annual Report is available on request from either office



Dunbartonshire and Argyll & Bute
Valuation Joint Board



*Dunbartonshire and Argyll & Bute
Valuation Joint Board*

**POLICY ON DISCRETIONS
FOR EARLY RETIREMENT AND REDUNDANCY PROVISIONS
LOCAL GOVERNMENT EMPLOYEES**

**This document is available in large print, on tape, disc and by E-mail.
Please contact Assessor & ERO on 0141 562 1260**

Policy update:	For approval by Valuation Joint Board (June 2011)
Key Driver for Change/Policy Development	The Local Government Pension Scheme (Administration (Scotland) Regulations 2008 (effective from 1 April 2009 and 1 April 2010). The Local Government (Discretionary Payments and Injury Benefits) (Scotland) Amendment Regulations 2008 (effective from 1 April 2009)

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APPLICATION OF REGULATORY PENSIONS DISCRETIONS POLICY

1. Introduction

- 1.1 Regulation 61 (2) of the Local Government Pension Scheme (Administration) (Scotland) Regulations 2008 requires scheme employers to formulate their policies within 3 months of pension changes.
- 1.2 This Policy details the range of discretions available to the Board and the discretions which Dunbartonshire and Argyll & Bute Valuation Joint Board will adopt in relation to the Local Government Pension Regulations. Namely: The Local Government Pension Scheme (Benefits, Membership and Contributions) (Scotland) Regulations 2008; The Local Government Pension Scheme Amendment the Local Government Pension Scheme (Administration) (Scotland) Regulations 2008 and the Local Government (Discretionary Payments and Injury Benefits) (Scotland) and any subsequent amendments to these regulations. The Policy also covers other situations where the Board may wish to exercise its discretion with regard to early leavers.

2. Scope

- 2.1 This Policy applies to early leavers (redundancy/voluntary severance/early retirement); staff requesting flexible retirement; staff in situations where augmentation of benefit would apply; and transfer of previous pension benefits. This Policy applies to employees who are members of the Local Government Pension Scheme.

3. Key Principles

- 3.1 The Policy describes the range of discretions available to the Board under the local government pension scheme regulations. All decisions in relation to the use of these discretions will always take account of the short and long term financial implications to the Board.
- 3.2 In applying all decisions relating to the exercising of discretions available, the Board will always seek to ensure consistent and equitable application.
- 3.3 The Board will ensure the Policy is reviewed and updated to comply with the statutory redundancy provisions and any further amended Pension Regulations.
- 3.4 The Policy sets out the extent of the discretions open to the Board. The Board will develop schemes (e.g. redundancy/Severance/ Voluntary Early Retirement) which will set out how the policy will be applied in any particular circumstance. The actual discretion exercisable by the Board in a particular case will be in accordance with the terms of any such scheme.

4. Discretions

Discretions Under the “Local Government Pension Scheme (Benefits, Membership and Contributions) (Scotland) Regulations”

4.1 Benefits Regulation 12 - Augmentation of Benefits

4.1.1 The Board may use its discretion to augment the membership of an active member at any time, by up to 6 years 243 days or to the members 65th birthday, if shorter. The discretion would only be exercised in exceptional circumstances where it was deemed to be of specific and particular benefit to the Board.

4.1.2 In such circumstances the Board would meet the full cost of the additional membership by payment of a lump sum into the pension fund, payable within one month of a resolution being passed to award augmentation.

4.2 Benefits Regulation 13 - Award of Additional Pension

4.2.1 The Board may exercise discretion to award an additional amount of pension to a member of the Scheme up to a figure of £5,000 in multiples of £250. The Board will not exercise this discretion.

4.3 Benefits Regulation 18(1)(b) and 18(2) - Flexible Retirement

4.3.1 The Board may exercise its discretion to allow an employee to take payment of their pension and lump sum and continue working as long as, with Board consent, the employee reduces either the hours or the grade of the post. This discretion will only be exercised in instances where there would be positive benefits to the Board in terms of efficiency savings and/or skills retention, and in such circumstances hours of work would require to be reduced by at least 20%.

4.3.2 In instances of flexible retirement, the Board may exercise its discretion to waive, in whole or in part, and dependent on financial constraints, any reduction in the employee's benefits. In such cases the Board meets the cost of additional pension fund “strain costs” which would be calculated by the fund's actuary. The cost of the actuarial calculation would also be recharged to the employer.

4.3.3 Flexible retirement with employers consent will be permitted from age 55 with members being able to draw all or part of their benefits.

4.3.4 Where an employee has opted out of the LGPS, they are only entitled to payment of benefits without reduction from their Normal Retirement Date where the employer so consents. In such instances, and dependent on financial constraints, the Service may exercise its discretion to consent to benefits without reduction.

4.4 Early Leavers under age 55 (under age 50 for employees who were members of the scheme on 5 April 2006) on the grounds of redundancy

- 4.4.1 In accordance with the LGPS Regulations early leavers under age 55 (unless protected age 50 member) cannot access their pensionable benefits, and where the employee leaves early the pension is deferred until normal retirement age.
- 4.4.2 In cases of early release through redundancy the employee will receive statutory redundancy pay in line with their statutory rights to redundancy entitlement under the Employment Rights Act 1996 i.e.;

Statutory Redundancy Entitlement:

- Up to age 21 - half a week's pay for each completed year of continuous service*
- 22-40 years of age – one week's pay for each completed year of service (up to a maximum of 20 years)*
- 41+ years of age -1½ weeks pay for each completed year of service (up to a maximum of 20 years)*

* It should be noted that there is a statutory maximum weekly pay for statutory redundancy calculations.

- 4.4.2 Continuous service for the purpose of calculating redundancy payments is any continued service with local authorities and other specified bodies as defined in the Redundancy Payments (Continuity of Employment in Local Government etc) (Modification) Order 1999 (as amended and referred to as the "Modification Order").
- 4.4.3 The Board may exercise its discretion to multiply the statutory redundancy amount by a specific multiplier as long as this is applied consistently to all employees within a particular scheme and at a particular time.
- 4.4.4 Where employment is terminated early, and dependent on financial circumstances, the Board may exercise its discretion to enhance statutory redundancy up to a maximum of 66 weeks pay. Where employment is terminated early for a group of employees, the number of weeks pay must be identical for each employee.

4.5 Benefits Regulation 30(2) and 30(5) - Early Leavers Aged 55 or over

- 4.5.1 Where an employee requests early payment of pension benefits between the ages of 55-60 in accordance with scheme provisions, the Board may give consent to this request based on costs and exigencies of the service. Each case will be considered on its own merits.
- 4.5.2 In exceptional circumstances e.g. compassionate grounds, the Board may decide that the pension and lump sum should be paid without being actuarially reduced for early payment.

4.6 Benefits Regulation 19 (and Regulation 8 of the Local Government (Discretionary Payments and Injury Benefits) (Scotland) Regulations 1998) - Early Leavers Aged 55 or over (age 50 protected members) on the grounds of Redundancy or Efficiency Grounds

- 4.6.1 Where a member is dismissed by reason of redundancy or efficiency and has reached aged 55 (*50 for “protected members”) the member is entitled to immediate payment of pension benefits without reduction).

* “protected member” is an employee who was a member of the 1998 Scheme on 5 April 2006.

- 4.6.2 In instances of redundancy (2 years continuous service as defined under the “Modification Order”), and where the employee has 5+ years pensionable service, the Board will exercise its discretion to award added years up to a maximum of 6 years 243 days. In such cases the Board meets the cost of added years both in terms of ongoing pension and one-off lump sum payment.

- 4.6.3 In instances of the ‘efficient exercise of the employers function’ an employee will receive pension benefits based on actual membership of the pension scheme if they have 2 years or more but less than 5 years pensionable service. In cases where an employee has 5+ years pensionable service the Board may exercise its discretion to enhance service by up to 10 added years, dependent on the exigencies of the service and available years up to age 65. The Board will meet the cost of added years in efficiency situations both in terms of ongoing pension and one-off lump sum payment

- 4.6.4 Where appropriate, the Board may offer employees a one-off lump sum of up to 66 weeks’ pay where employment is terminated early. Where employment is terminated early for a group of employees, the number of weeks pay will be identical for each employee.

- 4.6.5 Any employee in receipt of the added years discretion will not be entitled to any enhanced redundancy payment and any redundancy will be calculated on the basis of the statutory redundancy provisions.

- 4.6.6 In cases of redundancy or efficiency grounds the earliest age benefits are paid is age 55 for new members joining after 1 April 2009. (Individuals who joined the scheme on 5 April 2006 retain eligibility to have redundancy/efficiency retirement benefits paid from age 50).

Discretions under the “Local Government Pension Scheme (Administration) (Scotland) Regulations”:

4.7 Admin Regulation 19 - Late Applications to Pay Optional Contributions

- 4.7.1 An employee returning from an approved period of absence (i.e. maternity/adoption/paternity leave), is permitted to pay the contribution that would have been payable if they had not been absent. The Board will not generally agree to extend the time limit of 30 days under

regulations 15(5) within which an election to pay the contributions is made. Exceptionally, where an employee provides evidence of extenuating circumstances, the time limit will be extended by a further 30 days.

- 4.7.2 An employee returning from a period of unpaid absence (strike days) is permitted to pay the contribution that would have been payable if they had not been absent. Election to pay the contribution must be made within 30 days.

4.8 Admin Regulation 22(3) - Shared Cost AVC's

- 4.8.1 The Board has discretion to establish a shared cost AVC arrangement of active members. The Board will not exercise this discretion, however this will be kept under review.

4.9 Admin Regulation 78 -Transfer of Previous Pension Benefits

- 4.9.1 Employees have 12 months from their date of joining the LGPS to apply to transfer any previous pension benefits from Club Schemes (e.g. Civil Service, Teachers Pension Scheme, NHS and other public sector bodies) into the LGPS. The Board will exercise its discretion to extend the 12 month time limit for accepting transfer previous pension benefits, and therefore the employee must apply within 24 months from joining the LGPS to transfer previous pension benefits into the Scheme.

Discretions under the “Local Government (Discretionary Payments and Injury Benefits) (Scotland) Regulations”:

4.10 Regulation 35 of the Local Government (Discretionary Payments and Injury Benefits) (Scotland) Amendment Regulations 2008

- 4.10.1 The Board can exercise discretion to make a one-off ill-health gratuity payment to an employee whose employment is terminated on the grounds of ill-health but where the Board does not consider that the employee is rendered permanently incapable of discharging the duties of their current employment under the regulations.
- 4.10.2 The Board will only exercise this discretion in exceptional circumstances. This will be kept under review.

5. Review

- 5.1 This Policy will be reviewed in line with any changes to the statutory redundancy provision and Pension Scheme Regulations.

INTERNAL AUDIT SERVICES
REPORT REF No S/004/12 (August 2011)

**COUNCIL TAX AND
NON-DOMESTIC RATES VALUATION**



West Dunbartonshire ~ from the banks of Loch Lomond to the shores of the Clyde

WDC INTERNAL AUDIT

Council Tax and NDR Valuation 2011-12 S.004.12

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Personnel referred to in this report :

David C. Thomson **Assessor and Electoral Registration Officer**

Barry McEwan **Divisional Valuer**

Auditor: Jim Leitch

1. MAIN REPORT

1.1 INTRODUCTION AND SCOPE

- 1.1.1 An audit was conducted on The Dunbartonshire and Argyll and Bute Valuation Joint Board (VJB) and we are pleased to report that the systems examined are working effectively.
- 1.1.2 The Auditor used the CIPFA Systems Based Auditing Control Matrix to confirm the systems in place, with particular emphasis on the following:
- The Valuation List
 - Valuation of New and Amended Properties and notification of changes in valuations to the three local authorities (East Dunbartonshire, West Dunbartonshire and Argyll & Bute Councils)
 - Reconciliations between the property systems of the VJB and the three local authorities
 - Reconciliation of Composite Properties
 - Security of Data
 - Business Continuity and Risk Management Strategy
- 1.1.3 An audit launch meeting was held with Barry McEwan, Divisional Valuer.
- 1.1.4 Internal Control Questionnaires (ICQs) were completed to ascertain the systems in place by independently questioning Barry McEwan.
- 1.1.5 Compliance testing was carried out on the systems to confirm the responses given in the ICQs and that the control objectives were being met.

1.2 FINDINGS

1.2.1 The Valuation List

The audit checked a sample of domestic and non-domestic properties from the valuation list to the Council Tax (CT) and Non-Domestic Rates (NDR) systems in each of the three local authorities and found them all to be correct.

1.2.2 Valuation of New and Amended Properties

A sample of Planning Weekly Lists and Building Warrant Completion notifications were checked to the property records and the CT and NDR systems in each of the three local authorities. The appropriate action had been taken in each case.

1.2.3 Reconciliations between the VJB and the Three Councils

The audit confirmed that the three Councils regularly reconcile their records with those of the VJB.

1.2.4 Reconciliation of Composite Properties

The audit examined all composite properties in Dunbartonshire and a sample from Argyll & Bute and confirmed correct treatment in both CT and NDR systems.

WDC INTERNAL AUDIT

Council Tax and NDR Valuation 2011-12 S.004.12

1.2.5 Security of Data

The audit confirmed that there are controls in place to inhibit unauthorised access to records.

1.2.6 Business Continuity and Risk Management Strategy

It was confirmed that there was a Business Continuity Plan in place, which established procedures to ensure the continued operation of the VJB, including:

- Areas of staff responsibility
- Disaster Recovery
- Implementation procedures
- Training and exercising
- Maintenance and review

1.2.7 We are pleased to report that no adverse points arose during the audit review but stress that this is from the planned programme of work and does not cover areas not examined during this review.

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

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Assessor & Electoral Registration Officer

Valuation Joint Board –10th June 2011

Subject: Staffing & Personnel Matters - Various

1.0 Purpose

- 1.1 To update members of the Joint Board on the implementation of Pay Modernisation.
- 1.2 To update Valuation Joint Board on the regulatory changes to the Local Government Pension Scheme by virtue of the 'Local Government Pension Scheme (Administration) (Scotland) Regulations 2008' and the 'Local Government (Discretionary Payments and Injury Benefits) (Scotland) Amendment Regulations 2009'
- 1.3 As a consequence of the regulatory changes, to seek the Joint Board's approval of the revised Policy on Discretions for Early Retirement and Redundancy ("Policy on Discretions").

2.0 Pay Modernisation - Background

- 2.1 At its meeting on 21st January 2011, the Valuation Joint Board noted:-
 - (a) The terms of the proposed settlement which had been agreed with Unison representatives,
 - (b) That relevant payroll changes had been implemented, and
 - (c) That the closing date for receipt of appeals was 28th January 2011.

3.0 Pay Modernisation - Progress/Current Position

- 3.1 By the closing date, 13 individual appeals had been submitted against the outcomes for 5 posts and all appeals were heard in accordance with the agreed procedures over a period of two days in February.
- 3.2 Arising from these appeals, the Job Overview Documents for 2 posts were amended and the wording of a third was altered but there were no changes which affected the grading of any posts.
- 3.3 The completion of the Appeals Process concludes the implementation of the Single Status agreement within the Valuation Joint Board. Any future issues relating to the grading of posts will be progressed through organisational change.

- 3.4 Consequently the Assessor has since been in discussion with HR & OD Service of West Dunbartonshire Council to consider the various outcomes and implications to current and future service delivery and to address issues arising, such as detriment.

4.0 Policy on Discretions - Background

- 4.1 At its meeting on 22nd June 2007 the Joint Board approved a Policy on Discretions for Early Retirement and Redundancy.
- 4.2 The LGPS (Administration) (Scotland) Regulations 2008 came into effect on 1 April 2009, with some further changes becoming effective from 1 April 2010. The Local Government (Discretionary Payments and Injury Benefits) (Scotland) Amendment Regulations 2009 were laid before Parliament in May 2009, but became effective from 1 April 2009.
- 4.3 Under LGPS Admin Reg 61(2) there is a requirement for scheme members to formulate their policy on the application of discretions available to them and to ensure that this policy is kept under review and revised as appropriate following any change in pension regulations.
- 4.4 The Board's "Application of Regulatory Pension Discretions" Policy identifies Joint Board discretions in respect of early leavers, flexible retirement, augmentation of benefits, shared cost AVCs and election to join the Local Government Pension Scheme.

5.0 Policy on Discretions – Main Issues

5.1 Application of Regulatory Pension Discretions

- 5.1 The Board's current Policy on application of discretionary payments has been reviewed and updated to reflect regulatory changes and the discretion which will be applied. The revised Policy is attached at Appendix 1. A summary of the changes are detailed below:

Benefits Regulation 13 - Award of Additional Pension

- 5.2 The Board has discretion to award an additional amount of pension to a member of the Scheme up to a figure of £5,000 in multiples of £250. This option is extremely expensive and is dependent on age and salary. It is proposed that this discretion is not applied, but will be kept under review.

Benefits Regulation 18(1)(b) and 18(2) - Flexible Retirement

- 5.3 From 1 April 2010 the age for flexible retirement increased to 55 or over, and members are now permitted to draw all or part of their benefits. The Policy has been updated to show this change and flexible retirement guidance has been developed to support a consistent approach to the application of flexible retirement.
- 5.4 The Board previously agreed to exercise discretion to permit an individual to take flexible retirement where the Board consents to the individual either reducing the hours of the post by at least 25% or the grade of the post, and

where there is a benefit to the Board in terms of either savings and/or skills retention. To bring the application of flexible retirement into line with a number of local authorities, it is proposed to change the % of reduction in hours from at least 25% to at least 20%.

Benefits Regulation 30(2) and 30(5) - Early Leavers Aged 50 or over leaving on Redundancy or Efficiency Grounds

- 5.5 From 1 April 2009 the minimum pension age for early leavers changed from 50 to 55. Transitional protection arrangements were in place until 31 March 2010 for individuals who joined the scheme between 6 April 2006 and 31 March 2009, however this transitional protection has now ceased. Employees who were members of the 1998 Local Government Pension Scheme on 5 April 2006, and have continuous membership, retain eligibility to have redundancy/efficiency retirement benefits paid from age 50.

Admin Regulation 19 - Late Applications to Pay Optional Contributions

- 5.6 Prior to 1 April 2009 a member returning from an approved period of absence (maternity, paternity or adoption leave, or unpaid leave etc) had 30 days to opt to buy back lost service. The regulations now allow employers to exercise discretion and extend the 30 day limit. SPFO have advised caution against leaving the timescales open-ended and therefore it is proposed that the Board extends the time limit by a further 30 days where the employee provides evidence of extenuating circumstances, i.e. a maximum of 60 days.

Admin Regulation 78 - Transfer of Previous Pension Benefits

- 5.7 Previously employees had 12 months from their date of joining the scheme to apply to transfer any previous pension benefits into the LGPS and the Board had previously exercised its discretion and waived the 12 month period. From 1 April 2009 employers only have discretion to extend the 12 month period by a further 12 month period. Thus the employee must apply within 24 months from date of joining the Scheme to transfer previous pension benefits into the scheme.
- 5.8 Transfer arrangements only apply to employees seeking to transfer benefits in from other public sector transfer club schemes (such as: Civil Service, Teacher's Pension Scheme and other public sector bodies) and the ability to transfer benefits in from non-club schemes is no longer available.

Election to seek to Rejoin Scheme

- 5.9 The restriction on the number of times an employee could opt out and then seek to rejoin the scheme was removed from the regulations, and therefore this restriction has been removed from the Policy.

Changes through the Local Government (Discretionary Payments and Injury Benefits) (Scotland) Amendment Regulation 2008

5.10 The 2 main amendments introduced through these regulations were:

Regulation 20 (amended regulation 35)

- Discretion to increase the maximum lump sum payment for severance from 66 weeks' pay to 104 weeks' pay and

Regulation 26 (new part VI(A))

- Discretion to introduce a one-off ill-health compensation payment for members of the scheme who do not meet ill-health criteria

5.11 These are discretionary elements which a Local Authority can choose to exercise or not. If both discretions were applied this could result in significant additional financial cost to be borne by the Board and consideration was given to these issues as follows:

Regulation 20 - Increase from 66 weeks to 104 weeks

5.12 At present the Board exercises the discretion to award up to a maximum of 66 weeks' lump sum payment to employees who cease to be employed by reason of redundancy or business efficiency. The regulations amended the 66 weeks' pay to a maximum of 104 weeks' pay. A number of local authorities are known to be retaining a maximum of 66 weeks' pay and would not exercise discretion to increase to 104 weeks' pay. It is therefore proposed that our current Policy remains unchanged in this area and retains a maximum lump sum severance payment of 66 weeks' pay.

Regulation 26 - Ill-health Gratuity

5.13 The LGPS Regulations in April 2009 introduced a two-tier ill-health structure which outlined the criteria for ill-health retirements. The amendment to the regulations introduced the discretion to introduce a one off ill-health gratuity to employees where employment is terminated on the grounds of ill-health but where the employing authority does not consider the employee to be permanently incapable of discharging the duties of their current employment.

5.14 Such a gratuity would not be borne by the LGPS pension fund, which is the case for normal ill-health retirement costs, but the cost would be borne by the employing authority. The compensation payment would be calculated on the basis of 1 weeks' pay for each year of service the employee had (up to a maximum of 30 weeks' pay) and this would be an additional costs to be incurred in addition to any payment in lieu of notice. This would therefore be an additional cost to the Board if/when this discretion was applied.

5.15 As exercising this discretion could result in significant costs to the Board opted to award additional payment to LGPS scheme members who did not meet the 2 tier ill-health retirement criteria, it is recommended that this discretion is only exercised in exceptional circumstances. This would be kept under review.

6.0 Financial Implications

- 6.1 There are significant immediate and long term financial costs associated with the application of discretions as early access to pensions incurs additional costs borne by the Board over the long term i.e. strain on the fund, additional lump sum and pension enhancements.
- 6.2 The precise scales of costs and/or long term savings in any particular situation can only be determined through systematic and detailed analysis of information provided through the Strathclyde Pension Fund Office.
- 6.3 In all circumstances of early or flexible retirement, the Assessor & ERO will require to fully consider all immediate and ongoing financial costs prior to authorising all instances of early release, within his delegated authority, as appropriate.

7.0 Equalities Impact

- 7.1 The potential for the policy to discriminate on the basis of race, religion and belief, gender and disability have been considered and an Impact Assessment has been undertaken. No further action was identified as being required and a summary pro-forma of the Impact Assessment is attached at Appendix 2.

8.0 Recommendations

- 8.1 The Valuation Joint Board is asked to:
 - (a) Note the completion of the implementation of Pay Modernisation.
 - (b) Approve the revised Policy on Discretions for Early Retirement and Redundancy

Person to contact:
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DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Assessor & Electoral Registration Officer

Valuation Joint Board – 25th November 2011

Subject: Non-Domestic Rating and Council Tax Valuation Progress

1.0 Purpose

- 1.1 To advise members of the Joint Board of progress in relation to the Assessor's Non-Domestic Rating Valuation function.
- 1.2 To advise members of the Joint Board of progress in relation to the Assessor's Council Tax Valuation function.

2.0 Background

- 2.1 The Assessor is required to carry out a general Revaluation of all Non-domestic properties every five years. The 2010 Revaluation took effect on 1st April 2010, based on valuation levels at 1st April 2008. The Revaluation Roll contained some 12,353 subjects with a total Rateable Value of £318,467,634.
- 2.2 It has previously been reported to the Board that, by the closing date for making appeals against entries in the Revaluation roll, 3,391 appeals had been submitted against the values of 3,248 subjects. Revaluation appeals must be disposed of by Valuation Appeal Committees by 31st December 2013.
- 2.3 It has previously been reported to the Valuation Joint Board that only 42 out of the 3,051 appeals which were received following the 2005 Revaluation remained outstanding. These had been referred to the Lands Tribunal for hearing.
- 2.4 The Assessor is required to maintain the Valuation Roll for his area by amending it to reflect a number of circumstances including physical changes to properties. Any such change to the Valuation Roll may be appealed by relevant parties.
- 2.5 The Assessor is required to maintain the Council Tax Valuation List for his area by amending it to reflect new, altered and demolished properties. Additionally he must dispose of any proposals which are made against any entry in the Council Tax Lists.

3.0 Current Position

3.1 Non-Domestic Rating Valuation

3.1.1 Revaluation 2010

The Assessor in liaison with the Assistant Secretaries to the local Valuation Appeal Committees continue to schedule programmes of Valuation Appeal Committee Hearings to facilitate the disposal of Revaluation Appeals in accordance with the statutory timetable. At 30 September 2011, 1,691 Revaluation appeals have been disposed of with 1,360 (80.4%) having been

withdrawn and 331 (19.6%) adjusted. Disposal of the outstanding 1,700 Revaluation appeals will remain the primary focus for valuation staff throughout the 2011/12 year.

The change in economic circumstances since April 2008 are complicating the settlement of appeals and, with recent VAC hearings in other areas adding to the complexities, it is possible that there may be a slow down in the disposal of Revaluation appeals over the coming months.

3.1.2 Revaluation 2005

The Lands Tribunal has not brought forward any cases involving the Joint Board for hearing since the January Board meeting. The number of appeals outstanding in relation to the 2005 Valuation Roll has therefore remained static.

3.1.3 'Running Roll' Appeals

In addition to the Revaluation appeals referred to above, a total of 2,376 appeals have been submitted since the valuation roll was made up, the majority of which refer to the changing economic situation. This number of appeals is unprecedented in respect of the running roll and they constitute a very significant unplanned workload. Only very limited numbers of these appeals have been disposed of to date.

Given the ongoing uncertainties in relation to the economic situation, receipt of another similar tranche of running roll appeals can be anticipated before the end of the 2011/12 financial year.

A decision of the Dunbartonshire Valuation Appeal Committee in a 2009/10 running roll appeal was appealed to the Lands Valuation Appeal Court. The appeal was heard at that forum on 22nd November and a decision is awaited.

3.1.4 Maintenance of the Valuation Roll

In the six months to 30 September, 402 changes were made to the Valuation Roll to reflect new, deleted and amended properties.

3.2 Council Tax Valuation

3.2.1 Maintenance of the Council Tax Valuation Lists

In the six months to 30 September, 437 new dwellings were added to the Council Tax Lists for the area and 232 were deleted.

32 properties had their band increased following alteration and subsequent sale.

3.2.2 Council Tax Proposals and Appeals

101 proposals and appeals were outstanding at the start of 2011/12 and 221 proposals were submitted in the period to 30th September. In the same period, 194 were disposed of, leaving 128 outstanding.

4.0 Recommendations

4.1 Members are asked to note:-

- (a) progress in relation to the disposal of 2010 Revaluation appeals,
- (b) the unprecedented number of appeals made during the 2010/11 financial year, the effect these will have on resources and the risk they represent to values in the roll, and
- (c) progress in relation to maintenance of the Valuation Roll and the Council Tax Valuation Lists including the disposal of proposals and appeals.

Person to contact:

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DAB VJB Meeting, 25th November

Report Summary

Report	Author/ Responsible	Attachments	Comment
Minute of Board Meeting, 21 January 2011	Clerk	None	Not approved at June meeting
Minute of Board Meeting, 10 June 2011	Clerk	None	
Minute of Finance Sub-Committee, 28 th September 2011	Clerk	None	
Change of Treasurer	D Thomson	None	
KPMG Audit Reports	Treasurer	Report to those charged with governance Report to Members and Controllor of Audit	
2011/12 Revenue Budgetary Control Report	Treasurer		To come forward in November?
2011/12 Capital Budgetary Control Report	Treasurer		To come forward in November?
2012/13 Revenue & Capital Estimates	Treasurer	None	To advise on reasons for delay until January
Efficiency Options	D Thomson	App 1 – Planned Efficiencies App 2 – Further Options	As required by June meeting but Convenor to give further consideration to inclusion.
Capital Building Works – Progress	D Thomson	None	
Capital IT Plan – Progress	D Thomson	None	
Electoral Progress	J Nelson	None?	
Valuation Progress	D Thomson	None	
Best Value	D Thomson	App 1 – PPR Report 2011/11 App 2 – Internal Audit Report	
Pensions Discretion Policy	D Thomson	App 1 – June 2011 Board Report App 2 – Policy Document App 3 – Equalities Impact Assessment	
Personnel Policy	D Thomson	App 1 – Annual Leave and Public Holiday Scheme	

Voluntary Retirement & Severance Single Equalities Scheme	D Thomson A Boyd	App 1 – Scheme	
		App 1 – Scheme 2011	
		App 2 - Equalities Impact Assessment	

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Assessor & Electoral Registration Officer

Valuation Joint Board – 25th November 2011

Subject: Best Value

1.0 Purpose

- 1.1 To update members of the Joint Board of progress in respect of the Public Performance Reporting (PPR) requirements of the statutory Best Value regime.
- 1.2 To advise members of the outcomes of an Internal Audit of the Assessor's Non-Domestic Rating and Council Tax processes.

2.0 Background

- 2.1 The duty to secure Best Value in service provision introduced by The Local Government in Scotland Act 2003 includes a requirement to report performance to the public.
- 2.2 A key component of Best Value is Public Performance Reporting.
- 2.3 The audit process supports the Joint Board's improvement efforts and management planning. West Dunbartonshire Council provides the Joint Board with its Internal Audit service.

3.0 Progress

- 3.1 The PPR for 2010/11, attached (at Appendix 1), contains both the Key Performance Indicator information for 2010/11 and the trends in performance over a period of years. It also reports performance in relation to the 2010 Annual canvass and the subsequent self-assessment against the Electoral Commission's Performance Standards.
- 3.2 The PPR has been included in our website (www.dab-vjb.gov.uk).
- 3.3 The Joint Board's Non-Domestic Rating and Council Tax procedures and practices were subject to the Internal Audit process during the period May - July 2011.
- 3.4 The resultant report, which is attached for your information (Appendix 2), concludes that "that the systems examined are working effectively".

4.0 Recommendations

- 4.1 The Valuation Joint Board is asked to:
 - (a) Note the 2010/11 Public Performance Report.
 - (e) Note the Internal Audit Report and its conclusion that the systems examined are working effectively.

Person to contact:
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Appendix 1



*Dunbartonshire and Argyll & Bute
Valuation Joint Board*

SCHEME OF VOLUNTARY EARLY RETIREMENT AND VOLUNTARY SEVERANCE

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1. Introduction

- 1.1** The purpose of this document is to inform employees of the scope and eligibility criteria; the application process; and the arrangements and terms which apply to agreed early retirements and voluntary severances, in line with Dunbartonshire and Argyll & Bute Valuation Joint Board's (The "Joint Board") Discretions Policy. Applications of interest should be submitted by **9th December 2011**.
- 1.2** The Joint Board will use its discretion to improve terms relating to early retirements and voluntary severances. The Scheme was launched in November 2011 and will remain open for formal applications for employees wishing to be considered for release by **31 March 2012**. An extension to this deadline may be approved by the Joint Board.
- 1.3** Where approved, employees being granted early retirement or voluntary severance will leave the Joint Board by **31 March 2012**. Any offer will be subject to an agreed termination date in line with these dates. Early retirement or voluntary severance will be at the discretion of the Joint Board and there is no automatic entitlement for a post to be released.

2. Background

- 2.1** The changing financial demands placed on the Joint Board make it necessary for the Board to be able to manage change effectively. This includes the need to manage staffing resources in a way which meets the Joint Board's goals and objectives but which is also fair and flexible for employees.
- 2.2** This Scheme of Voluntary Early Retirement /Voluntary Severance provides a mechanism for dealing with these demands and will enable the Joint Board to secure staff reductions effectively and speedily.
- 2.3** The Scheme operates on the basis that the need for reductions in staffing levels must be set against the continuing demand for high quality service delivery. All applications for this Scheme will therefore be considered taking into account the needs of services.

3. Financial Case

- 3.1** Any case for voluntary early retirement or voluntary severance must demonstrate that the departure of a member of staff from the Joint Board on voluntary terms would be in the financial interest of the Joint Board.
- 3.2** The Joint Board will use the discretions available in the Policy on Discretions, but in so doing, the Joint Board will endeavour to ensure that:
- ☐ it exercises its discretions reasonably and
 - ☐ any early retirements/severances result in a long term and sustained saving to the Joint Board.

4. Scope/Eligibility

- 4.1** The Scheme will apply generally to employees of the Joint Board, though not all posts will be suitable for early retirement or voluntary severance. Discretion will only be granted where service demands and service targets can be reasonably maintained.
- 4.2** Employees must have at least 2 years continuous service (as defined within the contract of employment) or pensionable service by the date of termination of employment.
- 4.3** All decisions will be at the discretion of the Joint Board and there will be no automatic entitlement to the benefits of the scheme. Each application will be considered on its own individual merits.
- 4.4** There is no right of appeal against a decision not to allow an employee to leave employment on voluntary early retirement or voluntary severance.
- 4.5** Within the above terms the scheme applies equally to all employees irrespective of age, gender, gender re-assignment, religion or belief, sexual orientation, disability, pregnancy/maternity, marriage and civil partnership and race.

5. Scheme Provision & Options

NOT A MEMBER OF THE LGPS	
Entitlement	Severance Payment of up to 60 weeks

MEMBER OF THE LGPS (joined AFTER 5 April 2006)	
Aged 54 or under	Severance payment of up to 60 weeks
Aged 55 or over	2 years but less than 5 years pensionable service Pension with no added years
	5 years up to 6 years 243 days pensionable service Total membership doubled (dependent on maximum added years attainable up to age 65)
	More than 6 years 243 days pensionable service Pension with up to an added 6 years 243 days dependent on costs and maximum added years up to age 65 or maximum of 40 years entitlement

MEMBER OF THE LGPS (joined ON OR BEFORE 5 April 2006)	
Aged 49 or under	Severance payment of up to 60 weeks
Aged 50 or over	2 years but less than 5 years pensionable service Pension with no added years
	5 years up to 6 years 243 days pensionable service Total membership doubled (dependent on maximum added years attainable up to age 65)
	More than 6 years 243 days pensionable service Pension with up to an added 6 years 243 days dependent on costs and maximum added years up to age 65 or maximum of 40 years entitlement

6. Application Procedures

6.1 Employees interested in the Scheme of Voluntary Early Retirement can access provisional figures by using the Strathclyde Pension Fund Office Pension Calculator which can be accessed on www.spfo.org.uk. (click on Benefit Calculator which is listed under 'Useful Tools'). You will find it useful to have your most recent Annual Benefit statement from Strathclyde Pension Fund Office (SPFO) to hand. Please contact the West Dunbartonshire Council Employee Lifecycle Team for further guidance if necessary.

6.2 Employees interested in a severance payment can calculate their payment by using the attached ready reckoner (**Appendix 1**). To use the ready reckoner - find your current age on the left-hand column, and move across the number of completed years service (up to a maximum of 20). This figure is the number of **weeks** severance pay due. Multiply this figure by your weekly contractual pay to calculate your severance payment.

Contractual elements include bonus, shift allowance, contractual overtime but not casual overtime. Please contact the Employee Lifecycle Team for further guidance if necessary.

6.3 Employees interested in the Scheme are requested to complete and submit the form contained in **Appendix 2** during the Application Period of the scheme. Completed applications must be returned to the Assessor & ERO:

235 Dumbarton Road
CLYDEBANK
G81 4XJ
Telephone: 0141 562 1260

6.4 Only during the stage of formal application will figures be requested from the Pension Office by the Joint Board/WDC HR & OD Services.

6.5 Employees will be advised of the outcome of their application as soon as it has been given due consideration. Where an offer of release through early retirement is being made, detailed pension information will be included in the offer letter. Where an offer of release through voluntary severance is being made, details of the severance payment will be included in the offer letter.

6.6 Where more than one application is received for voluntary early retirement or voluntary severance from a specific group of employees, selection criteria will be used. The selection criteria will be non-discriminatory and flexible enough to ensure that voluntary severance/voluntary early retirement does not result in the service continuity being compromised. The selection criteria used will be dependent on the specific group.

6.7 Successful candidates will be issued with an offer letter which will detail:

- ☐ Voluntary severance lump sum (if applicable)
- ☐ Pension benefits (if applicable)
- ☐ Proposed date of termination

The letter will also request that the employee advise the Assessor & ERO as to the acceptance of the offer. The offer will remain available for a period of 7 days as from receipt of the offer letter.

6.8 Although resignation from the Joint Board is on a voluntary basis and agreed between both parties, under law it is still defined as a "dismissal". A formal offer will also include a date for a meeting between the employee and the appropriate Manager. The purpose of the meeting will be to finalise the offer arrangements. Employees have the right to be accompanied at this meeting by a trade union representative or work colleague.

6.9 Following this meeting, employees will receive a final confirmation letter confirming the date of termination on the grounds of voluntary early retiral or voluntary severance. In line with the Statutory Dismissal Procedures the employee will also be given the right to appeal against the termination.

7. Compromise Agreement

7.1 Contractual notice periods will form part of the termination agreement and acceptance of a voluntary offer will include waiving the right to notice and payment in lieu, if the contractual notice period cannot be met by the agreed leaving date. In these circumstances there will be no payment in lieu of notice. Employees leaving through the Scheme will be required to sign a Compromise Agreement which will confirm all details of final payments, entitlements and terms of the voluntary release, and waiving of right to notice (if required).

7.2 Employees must receive independent Legal Advice from a Solicitor, suitably Certificated Trade Union Official or Advice Centre Official, and the employee must make the necessary arrangements to receive this advice. The advisor will discuss with the employee the terms of the agreement and what rights are being removed by signing the agreement. The person providing the advice must provide verification of their right to provide the service and ensure that they are suitably insured to provide the advice. A certificate requires to be signed by the person providing Independent Legal Advice which, within the signed agreement, binds the employee and the Joint Board to the terms.

7.3 The Joint Board will contribute a maximum of £300 plus VAT towards any fees which the employee will incur in seeking independent legal advice. The employee will require to pay any additional costs.

8. Information and Support for Employees

8.1 Information and support for employees leaving the Joint Board will be provided by WDC Employee Lifecycle Team and the Pensions Office and may include presentations from SPFO.

8.2 Employees who are leaving through the Scheme may also be entitled to reasonable time off to attend job interviews.

9. Miscellaneous

- 9.1** A list of Frequently Asked Questions is attached at **(Appendix 3)**.
- 9.2** All annual leave must be taken by the date of termination of employment.
- 9.3** Please refer to the Local Government Pension Scheme website for general information on pension benefits www.lgps.org.uk.
- 9.4** Employees applying for release through the Scheme must not individually contact the Strathclyde Pension Fund Office for pensionable figures as detailed calculations can only be provided through an authorised request from the employer.

APPENDIX 1

"Severance" Ready Reckoner

	Continuous Years Service																			
Age	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	
17*[1]	2																			
18	2																			
19	2	3																		
20	2	3	4																	
21	2	3	4	5																
22	2	3	4	5	6															
23	3	4	5	6	7	8														
24	4	5	6	7	8	9	10													
25	4	6	7	8	9	10	11	12												
26	4	6	8	9	10	11	12	13	14											
27	4	6	8	10	11	12	13	14	15	16										
28	4	6	8	10	12	13	14	15	16	17	18									
29	4	6	8	10	12	14	15	16	17	18	19	20								
30	4	6	8	10	12	14	16	17	18	19	20	21	22							
31	4	6	8	10	12	14	16	18	19	20	21	22	23	24						
32	4	6	8	10	12	14	16	18	20	21	22	23	24	25	26					
33	4	6	8	10	12	14	16	18	20	22	23	24	25	26	27	28				
34	4	6	8	10	12	14	16	18	20	22	24	25	26	27	28	29	30			
35	4	6	8	10	12	14	16	18	20	22	24	26	27	28	29	30	31	32		
36	4	6	8	10	12	14	16	18	20	22	24	26	28	29	30	31	32	33	34	
37	4	6	8	10	12	14	16	18	20	22	24	26	28	30	31	32	33	34	35	
38	4	6	8	10	12	14	16	18	20	22	24	26	28	30	32	33	34	35	36	
39	4	6	8	10	12	14	16	18	20	22	24	26	28	30	32	34	35	36	37	
40	4	6	8	10	12	14	16	18	20	22	24	26	28	30	32	34	36	37	38	
41	4	6	8	10	12	14	16	18	20	22	24	26	28	30	32	34	36	38	39	
42	5	7	9	11	13	15	17	19	21	23	25	27	29	31	33	35	37	39	41	
43	6	8	10	12	14	16	18	20	22	24	26	28	30	32	34	36	38	40	42	
44	6	9	11	13	15	17	19	21	23	25	27	29	31	33	35	37	39	41	43	
45	6	9	12	14	16	18	20	22	24	26	28	30	32	34	36	38	40	42	44	
46	6	9	12	15	17	19	21	23	25	27	29	31	33	35	37	39	41	43	45	
47	6	9	12	15	18	20	22	24	26	28	30	32	34	36	38	40	42	44	46	
48	6	9	12	15	18	21	23	25	27	29	31	33	35	37	39	41	43	45	47	
49	6	9	12	15	18	21	24	26	28	30	32	34	36	38	40	42	44	46	48	
50	6	9	12	15	18	21	24	27	29	31	33	35	37	39	41	43	45	47	49	
51	6	9	12	15	18	21	24	27	30	32	34	36	38	40	42	44	46	48	50	
52	6	9	12	15	18	21	24	27	30	33	35	37	39	41	43	45	47	49	51	
53	6	9	12	15	18	21	24	27	30	33	36	38	40	42	44	46	48	50	52	
54	6	9	12	15	18	21	24	27	30	33	36	39	41	43	45	47	49	51	53	
55	6	9	12	15	18	21	24	27	30	33	36	39	42	44	46	48	50	52	54	
56	6	9	12	15	18	21	24	27	30	33	36	39	42	45	47	49	51	53	55	
57	6	9	12	15	18	21	24	27	30	33	36	39	42	45	48	50	52	54	56	
58	6	9	12	15	18	21	24	27	30	33	36	39	42	45	48	51	53	55	57	
59	6	9	12	15	18	21	24	27	30	33	36	39	42	45	48	51	54	56	58	
60	6	9	12	15	18	21	24	27	30	33	36	39	42	45	48	51	54	57	59	
61*[2]	6	9	12	15	18	21	24	27	30	33	36	39	42	45	48	51	54	57	60	

Notes:

17* [1] - The table starts at age 17, as it is possible for a 17 year old to have 2 years service. Compulsory school leaving age can be 15 3/4 or 15 4/5 where a child is 16 before 1 September.

61* [2] – The table stops at age 61 because for employees aged 61 and over, the payment remains the same as for age 61.

How to Use the Ready Reckoner:

Find your current age on the left-hand column, and move across the number of completed years service (up to a maximum of 20). This figure will give you the number of **weeks** severance pay due. Multiply this figure by your weekly contractual pay to calculate your severance payment. Contractual elements include bonus, shift allowance and contractual overtime but not casual overtime.

Example:

Employee A; Aged 44 at date of leaving. Continuous service of 19 years and 6 months. Weekly wage of £430

Go down the left hand column to the box marked **44**. Move along this row until it is in line with the column which shows **19** years continuous service. (This is the number of completed years).

Employee A is entitled to **41** weeks severance pay

$$\text{Severance Payment} = 41 \times £430 = £17630$$

APPENDIX 2

APPLICATION FOR VOLUNTARY SEVERANCE OR VOLUNTARY EARLY RETIREMENT			Dunbartonshire and Argyll & Bute Valuation Joint Board		
EMPLOYEE DETAILS:					
First Name(s):			Surname:		
Address:					
Post Title:			Department:		Location:
Employee Ref No: (on payslip)			Date of Birth:		NI Number: (on payslip)
*Date of Continuous Service:	Weekly Hours:	Grade:	Salary/Wage:		
			*Include contractual payments i.e. shift allowance/contractual overtime etc, or any preservation.		
If you require a receipt that your application has been received, please provide an email address :					
ELECTED OPTIONS: (Please tick the box relevant to your circumstances)					
NOT A MEMBER OF THE LGPS					Please tick below
Severance Package	Severance Payment of up to 60 weeks				
MEMBERS OF THE LGPS - Joined <u>after</u> 5 April 2006					
Aged 54 or under	Severance payment of up to 60 weeks				
Aged 55 or over	2 years but less than 5 years pensionable service				
	Pension with no added years				
	5 years up to 6 years 243 days pensionable service				
	Total membership doubled (dependent on maximum added years attainable up to age 65)				
	More than 6 years 243 days pensionable service				
	Pension with up to an added 6 years 243 days dependent on costs and maximum added years up to age 65 or maximum of 40 years entitlement.				

MEMBERS OF THE LGPS - Joined <u>on or before</u> 5 April 2006		
Aged 49 or under	Severance payment of up to 60 weeks	
Aged 50 or over	2 years but less than 5 years pensionable service	
	Pension with no added years	
	5 years up to 6 years 243 days pensionable service	
	Total membership doubled (dependent on maximum added years attainable up to age 65) More than 6 years 243 days pensionable service	
	Pension with up to an added 6 years 243 days dependent on costs and maximum added years up to age 65 or maximum of 40 years entitlement	

REQUESTED LEAVING DATE

Please outline the date you are seeking to leave the Joint Board's employment on a voluntary basis.

Date:

EMPLOYEE CONFIRMATION OF INTEREST:

Please tick below

I am interested in voluntary severance/early retirement and understand this is without commitment by either party at this stage.

Signature:

Date:

LINE MANAGER SIGNATURE:

Please tick below

Line managers should confirm by signing the document that they have discussed the application with the employee.

Signature:

Date:

NOTES:

1. *Continuous Service - Continuous Service is defined as unbroken service within Dunbartonshire and Argyll & Bute Valuation Joint Board, or other Councils (or bodies contained within the Redundancy Modification Order). To work out when your continuous service started, work back from today to a point in your local government employment where a break of not more than 7 days occurs.

2. ** Salary/Wage - This is your current annual salary or weekly wage including **contractual** allowances eg contractual overtime (not casual), shift allowances, bonus payments. Please refer to your Contract of Employment for details of these allowances. Include all contractual elements (If in detriment this salary should be shown)

Frequently Asked Questions

Q1. How long will it be before I receive my severance payment?

The date you will receive your severance payment is dependent on your leaving date and your pay pattern. The following gives an indication of when you should receive your severance pay:-

Monthly Employees

- ☐ If you leave between the 16th of the month and the 5th of the following month a cheque will be sent to your home address, within a couple of days of your leaving date.
- ☐ If you leave between the 6th of the month and the 15th of the month you will receive your severance payment in your normal 15th of the month pay.

Q2. How long will it be before I receive my pension?

Your pension benefits will come direct from Strathclyde Pension Fund Office (SPFO). Normally your lump sum will be payable within the 2 weeks after your leaving date. Your monthly pension payments will be made on the 15th of each month, for that calendar month, directly into your bank or building society.

Q3. Do I pay tax and NI on my severance payment?

There are no deductions on severance payments of up to £30,000. Tax is payable on any element above £30,000.

Q4. Do I pay tax and NI on my pension and lump sum?

Your lump sum is tax free. Your pension will be taxable (dependent on your taxable income) but there is no deduction for NI contributions.

Q5. How is my severance payment calculated?

The severance payment is calculated by multiplying your weekly pay (including all contractual elements) by the number of weeks severance you are entitled to. To calculate the number of weeks severance you are entitled to, you will require to use the ready reckoner contained within the Policy. Check your age against your length of service (up to a maximum of 20 years) and go across the columns to the point where age and service meet. When you have this figure, multiply it by your weekly contractual pay.

Q6. If I am under 50 and in the Pension Scheme, or under 54 and joined after 5 April 2006, what happens to my pension when I leave?

Your pension will be deferred until you reach normal retirement age. This means you will not be able to access your pension until you retire.

Q7. Will my severance payment change if my pay increases before I leave?

Your severance payment is based on your weekly pay at the time you are notified of the offer in writing. If your pay increases after this date there will be no change to your severance payment. However if your pay at that week changes after the calculation i.e. application of cost of living increase then it would be recalculated.

Q8. What will happen to my holiday entitlement?

All annual leave must be used before your termination date, however if agreed with your Manager that, due to service needs, leave cannot be taken, then this will be paid in your final salary.

Q9. Will I receive a period of notice?

Notice will form part of your retirement or severance agreement, in some circumstances you may have to waive your right to statutory notice and that is part of the agreement.

Q10. Can I leave earlier than the agreed termination date?

This may be possible in cases of voluntary severance. However, if you are taking an early retirement package there are minimum notice requirements (3 months) necessary for SPFO to enable statutory provision of retirement information e.g. commutation. If these dates are met and early release is agreed by the Assessor & ERO you may leave at an earlier date. In cases of voluntary severance, if early release is agreed by the Assessor & ERO you may leave at an earlier date.

Q11. Can I take early retirement and still carry on working with the Joint Board?

Under the new provisions within the Local Government Pension Scheme you may now be able to take early retirement and access your pension whilst remaining in employment with the Joint Board. You would, however, require either reducing your hours or grading and this would have to be with the agreement of the Assessor & ERO who would consider the needs of the business. In these circumstances an actuarial reduction may apply to your pension and lump sum. In cases of flexible retirement there is no enhancement to pension.

Q12. Can I apply for posts within the Joint Board if I have taken an early retirement or severance package?

Employees volunteering for early retirement or severance may, in some circumstances, have restrictions on re-employment with the Joint Board. You would be unable to apply for the same post or function within 6 months of leaving. It may also affect other organisations which fall under the redundancy modification order. If an employee who is under notice of redundancy receives an offer of a job from another body listed in the redundancy modification order before the termination of his or her employment and takes it up within four weeks of the end of the old employment, there will be no dismissal for redundancy payment purposes. The employee will retain continuity of

service. The employee will not be entitled to any redundancy compensation. Severance is regarded as voluntary redundancy for these purposes.

If an employee takes a new job with a modification order body in these circumstances the provisions relating to a trial period in the Employment Rights Act 1996 will apply. Therefore, if the employee decides not to continue with the job during the first four weeks he or she will be able to terminate the contract (whether with or without notice) and receive a redundancy payment from the old employer.

Where in doubt please contact WDC Employee Lifecycle and Workforce Planning Team

Q13. Will my pension be affected if I take up a post with another local authority and I have received compensatory added years (CAY)?

If, after retiring on redundancy or efficiency grounds with additional service granted by the Joint Board, you return to employment within local government or another organisation that participates in the LGPS, your pension may be reduced or suspended. If your new rate of pay plus your pension is greater than your final pay at date of retirement, your additional service pension will be reduced or suspended. A second test is also applied to the additional service pension awarded at the time you leave your new employment. This is to ensure that the service you build up in your new employment, plus the total service used to calculate your first pension, does not exceed the service you could have built up in the scheme had you worked continuously until age 65. If this is exceeded your additional service pension will be permanently reduced. If you do consider becoming re-employed within local government, or another organisation that participates in the LGPS you should contact Strathclyde Pension Fund Office to seek further information as to how your pension may be affected.

Q14. Will I be allowed time off to look for new work?

You will be allowed reasonable time off to look for new work if you are leaving the Joint Board's employment on a voluntary basis. However you should seek permission, in advance, from your Line Manager when you require time off and this should be a reasonable period.

Q15. Why is the process so long for accessing my pension?

The pension rules introduce a number of new provisions for scheme members. They also impose a statutory function for the SPFO to advise members taking retirement of their range of rights under the new rules to enable members sufficient time to exercise choices prior to their retirement date. This requires that SPFO has a minimum of 3 months notice of an employee's retirement date. SPFO will then provide you with your pension options (eg commutation of pension to lump sum).

Q16. How do I calculate continuous service?

Continuous Service is defined as unbroken service within Dunbartonshire and Argyll & Bute Valuation Joint Board, or other Councils (or bodies contained within the Redundancy Modification Order). To work out when your continuous service started,

work back from today to a point in your local government employment where a break of not more than 7 days occurs. Please note that pensionable service may be different from continuous service. Pensionable service is based on actual membership of the pension scheme. Service is pro-rata to hours worked. For example if you work for a year at 17.5 hours this equates to 6 months pensionable service.

Q17. I have had 2 breaks in service for maternity leave. Does this affect my continuous service?

All instances of Maternity Leave, Paternity Leave, Maternity Support Leave and Adoption leave are not counted as breaks in service and are deemed to be continuous. However, any unpaid leave will not be counted.

Q18. How can I calculate my weekly wage?

Monthly paid employees:

Monthly paid employees who have no contractual allowances can calculate their weekly wage by dividing the annual salary by 365 and then multiplying this by 7. For example an employee who has an annual salary of £18840:-

$$£18840 \div 365 \times 7 = \text{Weekly Wage } £361.32$$

If you have a contractual allowance, for example, night duty or irregular hours, then you would calculate your weekly wage by taking this into account. For example, the same employee as above who has an annual allowance of £1770 for weekend enhancements would calculate the weekly wage as follows:-

$$£18840 + £1770 = £20610 \div 365 \times 7 = \text{Weekly Wage } £395.26$$

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Assessor & Electoral Registration Officer

Valuation Joint Board – 25th November 2011

Subject: Scheme of Voluntary Early Retirement and Voluntary Severance

1.0 Purpose

- 1.1 To seek members approval of a Scheme of Voluntary Early Retirement and Voluntary Severance for implementation in the Valuation Joint Board.

2.0 Background

- 2.1 At its meeting in June 2011 the Joint Board agreed that, to assist in making financial savings, the Assessor should bring forward a draft voluntary redundancy policy for consideration at the November Board meeting.
- 2.2 The Valuation Joint Board normally aligns its Personnel Policies with those of West Dunbartonshire Council.

3.0 Progress

- 3.1 A "Scheme of Voluntary Early Retirement and Voluntary Severance", based on the Scheme currently in operation in West Dunbartonshire Council, has been drafted and approved by the Management Team and is attached for Members' consideration.
- 3.2 The draft scheme has been provided to the main union, Unison, and no negative feedback has been received.

4.0 Recommendations

- 4.1 The Valuation Joint Board is asked to:
 - (a) Approve the Scheme of Voluntary Early Retirement and Voluntary Severance
 - (b) Delegate application of the Scheme to the Assessor & ERO.

Person to contact:
David Thomson (Assessor and ERO)
Tel: 0141 562 1260
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*Dunbartonshire and Argyll & Bute
Valuation Joint Board*

Single Equality Scheme

2011/12 – 2014/15

Foreword

The Equalities Act 2010 provides an opportunity for Dunbartonshire and Argyll & Bute Valuation Joint Board (the Board) to reaffirm its commitment to equality.

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

I am personally committed to the promotion of equal opportunities and this scheme is the basis of that commitment and part of Dunbartonshire and Argyll & Bute Valuation Joint Board's wider equal opportunities policy.

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

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Assessor and Electoral Registration Officer
Dunbartonshire and Argyll & Bute Valuation Joint Board

July 2011

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1.0 Introduction

1.1 The Board.

The Dunbartonshire and Argyll & Bute Valuation Joint Board was established as part of the 1996 reorganisation of local government in terms of The Valuation Joint Boards (Scotland) Order 1995 and is vested with the functions of the three valuation authorities (Argyll & Bute Council , East Dunbartonshire Council and West Dunbartonshire Council) in the former Strathclyde Region. With the agreement of the three councils the Board also has responsibility for the Electoral Registration function. The Board has therefore appointed the Assessor to be the Electoral Registration Officer and to be responsible for the preparation and maintenance of the Register of Electors.

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

1.2 Service Mission and Vision

“WHO WE ARE”

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

“WHAT WE DO”

We professionally compile and maintain the Valuation Rolls, Council Tax Valuation Lists and Registers of Electors for the Argyll & Bute, East Dunbartonshire and West Dunbartonshire Council areas

“OUR AIMS”

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

COMMITMENTS

We are committed to:

- Listening and responding to stakeholders needs
- Valuing staff and providing them with opportunities to develop and contribute
- Reacting innovatively to change

- Treating all stakeholders in a fair, consistent manner and in accordance with equal opportunities 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
- Using 'plain English'

2.0 The Equality Act 2010

The Equality Act 2010 repeals the Equal Pay Act 1970, the Sex Discrimination Acts 1975 & 1986, the Race Relations Act 1976, and the Disability Discrimination Act 1995 but consolidates and amends the above legislation and extends it to cover additional areas of equality.

The Act came into force in stages with the first being effective from 1 October 2010 and the Public Sector Equality duty effective during 2011. Other areas of the Act may not be implemented.

The principal aim of the Act is to replace the above protection for race, disability and gender equality with the following nine “protected characteristics”

2.1 “Protected Characteristics” -

Age – relates either to a person or persons of similar age. The Act protects people of all ages. However, different treatment because of age is not unlawful if you can demonstrate that it is proportionate means of meeting a legitimate aim. Age is the only protected characteristic that allows employers to justify direct discrimination.

Disability – a person or persons have a disability if they have a physical or mental impairment which has a substantial and long term adverse effect on their ability to carry out day to day activities which would include tasks like using a telephone, reading a book or using public transport. The Act includes a new protection from discrimination arising from disability. This states that it is discrimination to treat a disabled person unfavourably because of something connected with their disability (eg a tendency to make spelling mistakes arising from dyslexia). This type of discrimination is unlawful where the employer or other person acting for the employer knows, or could reasonably be expected to know, that the person has a disability. This type of discrimination is only justifiable if an employer can show that it is a proportionate means of achieving a legitimate aim. Additionally, indirect discrimination now covers disabled people. This means that a job applicant or employee could claim that a particular rule or requirement the Board has in place disadvantages people with the same disability. This is unlawful unless it can be justified. The Act also includes a new provision which makes it

unlawful, except in certain circumstances, for employers to ask about a candidate's health before offering them work

Gender reassignment – a person or persons who are proposing to undergo, are undergoing or have undergone a process (or part of a process) for the purpose of reassigning the person's sex by changing physiological or other attributes of sex. A reference to a transsexual person is a reference to a person who has the protected characteristic of gender reassignment. The Act no longer requires a person to be under medical supervision to be protected – so a woman who decides to live as a man but does not undergo any medical procedures would be covered.

Pregnancy and maternity – Breastfeeding mothers are protected against discrimination for the first six months. After six months a breastfeeding mother is protected through the sex discrimination provisions in the Equality Act. The additional protection for the crucial first six months after a woman has given birth is in recognition of the fact that she needs the strongest possible protection against discrimination that may occur in the early months when it is most important to the health of both mother and child.

Marriage and civil partnership – includes only a person or persons who are married or have civil partners.

Race – a person or persons referred to by colour, nationality and ethnic or national origins.

Religion or belief – a person or persons of any religion or of no religion at all. Also includes a person or persons of any religious or philosophical belief or no belief at all. Discrimination because of religion or belief can occur even where both the discriminator and recipient are of the same religion or belief.

Sex – a reference to a person is to a man or a woman while a group reference is to persons of the same sex

Sexual Orientation – means a person's sexual orientation towards persons of the same sex, persons of the opposite sex or persons of either sex. A reference to a person is to a person of a particular sexual orientation while a group reference is to persons who are of the same sexual orientation. The Act also makes explicit the concept of 'dual discrimination', where someone may be discriminated against or treated unfairly on the basis of a combination of two or more of the protected characteristics.

2.2 Discrimination Defined

Direct discrimination

Direct discrimination occurs when a person (including local authorities, trade unions, employment agencies, vocational training bodies etc) discriminates against another if, because of their protected characteristic they are treated less favourably than others.

Discrimination by association

Already applies to race, religion or belief and sexual orientation. Now extended to cover age, disability, gender reassignment and sex. This is direct discrimination against someone because they associate with another person who possesses a protected characteristic.

Perception discrimination

Already applies to age, race, religion or belief and sexual orientation. Now extended to cover disability, gender reassignment and sex. This is direct discrimination against an individual because others think they possess a particular protected characteristic. It applies even if the person does not actually possess that characteristic.

Indirect discrimination

The Act harmonises the different definitions of indirect discrimination and extends the definition to now include age, disability, gender reassignment, marriage and civil partnership, race, religion or belief, sex, and sexual orientation.

Under the Act it is an offence to directly or indirectly discriminate against, harass or victimise a person because they have one or more protected characteristic, or because they are associated with someone who has a protected characteristic.

Indirect discrimination occurs when a policy or action appears neutral but its impact particularly disadvantages people with a protected characteristic, unless the person applying the provision can justify it as a proportionate means of achieving a legitimate aim.

Harassment

Harassment involves unwanted conduct which is related to a relevant protected characteristic and has the effect or purpose of violating an individual's dignity or creating a degrading, hostile, humiliating, intimidating, or offensive environment for the complainant. The Act also includes harassment based on perception and association.

Employees will now be able to complain of behaviour that they find offensive even if it is not directed at them, and the complainant need not possess the relevant characteristics themselves.

Third party harassment

Covers age, disability, gender, gender reassignment, race, religion or belief, and sexual orientation. The Act makes the Board liable for harassment of their employees by people (third parties) who are not employees of the Board, such as customers or clients. The Board is only liable when harassment has occurred on at least two previous occasions, the employer is aware that it has taken place, and has not taken reasonable steps to prevent it from happening again.

Victimisation

Occurs when a person subjects an individual to detriment because the individual has brought proceedings under the Act, the individual has given evidence or information in connection with proceedings under this Act, the individual has done any other thing for the purposes of or in connection with the Act, or the individual has made an allegation (express or otherwise) that the person or any other person has contravened the Act.

A person is not protected from victimisation if they have maliciously made or supported an untrue complaint.

The Board will, in the exercise of its functions, have due regard to the need to eliminate discrimination, harassment, victimisation, will advance equality of opportunity between persons who share a protected characteristic and persons who do not share it and will foster good relations between persons who share a protected characteristic and those who do not.

3.0 Equal Pay

The Equal Pay Act 1970 is replicated with only a few amendments. The long term objective for all organisations is to try to achieve equality in working contracts for women and men, and the Board is committed to this.

The Equality Impact Assessment carried out on behalf of Unison following the completion of the Pay Modernisation processes for the Board's staff states “.

On the basis of the information supplied, the new pay scheme is consistent with the principles of equal pay for work of equal value. It reduces the overall pay gap and removes any significant pay gap for work rated as equivalent. The overall pay gap remains a concern but given that this results from the predominance of men in higher grades and women in lower grades, it is outwith the scope of this report.” The Board will, through recruitment and

promotion, attempt to remove this imbalance when the appropriate opportunities arise.

The Act allows an employee to bring a claim on pay discrimination even when no direct male or female comparator is employed.

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

The Act encourages employers to publish pay scale information but this is only applies to public bodies with over 150 employees. The Board will continue to publish salary information, ethnic employment rates, and disability employment rates.

4.0 Positive Action

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

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

The Board will consider employing a person because of their protected characteristic(s) from a number of equally qualified candidates with other similar comparative merits.

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

5.0 Public Sector Duties

The Act brings together the existing public sector equalities duties covering disability, gender and race under a new single duty which includes age, gender reassignment, pregnancy and maternity, religion and belief, and sexual orientation.

The Board when carrying out its functions will endeavour to:

- Eliminate discrimination, harassment, victimisation and any other conduct prohibited by the Act;
- Advance equality of opportunity between persons sharing a protected characteristic and persons who do not share it; and
- Foster good relations between person who share a protected characteristic and persons who do not share it.

- Consider the needs of all individuals in their day to day work, in developing policy, in delivering services, and in relation to their own employees.

6.0 Specific Equality Duties

The Act does not detail the specific duties but the Scottish Ministers will be able to impose specific duties on relevant Scottish bodies. These, in certain areas, may only apply to public bodies with over 150 employees.

7.0 Monitoring

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

- Staff profile by race/disability/gender
- Employees by age
- Applicants by race/disability/gender
- Recruitment by race/disability/gender
- Promoted staff by race/disability/gender
- Leavers, resignations, retirements, and redundancies by race/disability/gender
- Training by race/disability/gender
- Staff salaries (numbers and percentages) by race/disability/gender

8.0 Customer Consultation

The Board issues, on a regular basis, Customer Consultation questionnaires which are statistically analysed to allow an annual report on stakeholder opinions on the service provided. This customer consultation examines the returns from all persons with, and without, protected characteristics. The Board also operates a Customer Complaints Policy with a suggestion, comments and complaints forms available online.

9.0 Access to the Board's premises and Information

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

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

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

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

10.0 Training

10.1 The Board has identified and put in place arrangements for training its staff in relation to its duties to promote equality. The Board is committed to ensuring that the Assessor's staff receives adequate training in these areas.

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

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

11.0 Impact Assessments

There has never been a formal legal requirement to produce formal Equality Impact Assessments and no formal requirement exists in the new public sector Equality Duty. The Valuation Joint Board however remain committed to conducting Equalities Impact Assessments (EIAs) on all new and amended Policies and changes to service provision. The Management Team of the Board uses its established Risk Management approach to identify the effects of changes of policy and legislation on persons with protected characteristics. Negative effects for these persons are avoided, mitigated or accepted as appropriate and, where the risk is deemed to be high, a full Impact Assessment is carried out. The Impact Assessment identifies where the Joint Board can promote equality of opportunity and any gaps in policy or adverse effects will be addressed.

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

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

- (g) Publish the Impact Assessment
- (h) Promote positive effects

The assessments are provided to the Valuation Joint Board meetings accordingly.

12.0 Action Plan

This section outlines our strategy to ensure compliance with both the general and specific duties required by the equality legislation.

The Board is committed to making equality a central part of the way it works and to achieve this it will, for each of the three functions below:

- (a) Meet the requirements of the Equality Act 2010,
- (b) Ensure implementation of this Scheme,
- (c) Identify managers' responsibilities in relation to the Act,
- (d) Continue to provide training to update all staff the new duties and responsibilities as required by the Equality Act 2010,
- (e) Continue to evaluate all posts against a pay model which demonstrates consistency, fairness and equality in the application of salary assessment and pay progression to employees,
- (f) Continue to monitor all staffing issues,
- (g) Continue to review Board policies to enhance equality of opportunity,
- (h) Improve accessibility, availability and appropriateness of our service to stakeholders,
- (i) Evaluate the needs/ views of all persons with protected characteristics and introduce consultation procedures as required,
- (j) Maintain monitoring within the customer consultation procedures,
- (k) Continue to publish the results of consultations, monitoring and assessments annually,
- (l) Continue to provide details of LanguageLine to all contacts,
- (m) maintain a positive ethos towards those persons who have a protected characteristic,
- (n) Review this Policy three yearly or as required,

(o) Review the Action Plan annually

It should be noted that meeting these duties forms part of the Board's equality strategy which aims to mainstream equal opportunities into the framework of service planning, monitoring and delivery. It is also our intention that all our services including employment will not simply conform to equal opportunities legal requirements but will be proactive in promoting equality.

Electoral Registration - This service is responsible for the compilation and maintenance of the Electoral Register. The Electoral Register is used at all elections and only persons who appear on the Register can vote. Electoral Registration forms are issued every year to all properties that are residences. This Service therefore reaches every member of the community who is aged 18 years or over. A statement is included with the forms stating that the form can be made available in other languages or larger print.

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

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



*Dunbartonshire and Argyll & Bute
Valuation Joint Board*

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Valuation Joint Board

Annual Leave and Public Holidays

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

ANNUAL LEAVE AND PUBLIC HOLIDAYS

Key Driver for Change: HR Advice Circular 2/09 and guidance on calculating annual leave during sickness

Key Driver for Change: ECJ ruling in relation to accrual of leave during long term sickness and carry over entitlement.

Approved by Management Team Meeting – 31st August 2011
Approved by Valuation Joint Board – November 2011
Posted to Intranet –

ANNUAL LEAVE AND PUBLIC HOLIDAYS

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GENERAL

The provisions contained within this guidance relate to all DABVJB employees.

The note provides guidance on the application of Annual Leave and Public Holidays. Its scope does not extent to employees' entitlement to, and procedures for, special, flexi, maternity, paternity or adoption leave. Details of such leave are contained within the relevant scheme/policy.

1. ANNUAL LEAVE

Leave Year

- 1.1 The Joint Board's annual leave year is from 1st April to 31st March.

Carry Forward

- 1.2 With agreement of your Line Manager you can carry forward up to 5 days leave into a new leave year. Carried forward days will normally be taken during the following April, though a longer period may be approved by line managers in exceptional circumstances. Carry over of more than 5 days leave into a new leave year will only be granted in exceptional circumstances.

Requesting Annual Leave

- 1.3 Employees should submit a request for annual leave to their designated manager in line with service arrangements and in the appropriate format, giving reasonable notice of request. Leave will be considered and granted in line with exigencies of the service.

Allocation of Annual Leave

- 1.4 Employees and managers must ensure that leave is taken periodically throughout the year and not accumulated to the end of the leave year, unless by prior agreement.

Annual Leave Entitlement

- 1.5 Annual leave is based on full years' continuous service and will be accrued as outlined in Table 1:

Table 1:

Completed Service by 1 st April	Entitlement
Less than 1 years' service	20 days
1 years' service	21 days
2 years' service	22 days
3 years' service	23 days
4 years' service	24 days
5 years' service	25 days
6 years' service	26 days

7 years' service	27 days
8 years' service	28 days
9 years' service	29 days
10 years' service	30 days

Part-time employees will have annual leave entitlement calculated on a part-time basis based their work pattern.

Set Work pattern – Days

$$\frac{\text{Contractual days per week}}{\text{Full-Time Days}} \times \text{Full time entitlement} = \text{Entitlement}$$

Rotating work pattern – Hours

$$\frac{\text{Contractual hours}}{\text{Full-time hours}} = \text{Hourly entitlement} \times \text{Full time entitlement}$$

- 1.6 Annual leave is calculated either in terms of days or hours worked. Employees will be entitled to leave with pay in proportion to the number of days worked per week, or on a pro rata hours basis for those working variable working days. Examples of calculating annual leave are contained within the document “Guidance on Calculating Leave” (Appendix 1).

Commencing Service During Year

- 1.7 All new employees will receive annual leave entitlement in their first year of employment proportionate to the number of completed months worked during the year as outlined in Table 2 (below) with entitlement rounded up to the nearest 0.5. Part months are not included when calculating annual leave entitlements in these circumstances.

Table 2:

Completed* Months of Continuous Service in Current leave year	PART YEAR SERVICE - ANNUAL LEAVE ENTITLEMENT										
	20 days	21 days	22 days	23 days	24 days	25 days	26 days	27 days	28 days	29 days	30 days
1	2	2	2	2	2	2	2	2	2	2	3
2	3	4	4	4	4	4	4	4	5	5	5
3	5	5	6	6	6	6	6	7	7	7	8
4	7	7	7	8	8	8	9	9	9	10	10
5	8	9	9	10	10	10	11	11	12	12	13
6	10	11	11	12	12	13	13	14	14	15	15
7	12	12	13	13	14	15	15	16	16	17	18
8	13	14	15	15	16	17	17	18	19	19	20
9	15	16	17	17	18	19	20	20	21	22	23
10	17	18	18	19	20	21	22	23	23	24	25
11	18	19	20	21	22	23	24	25	26	27	28

Leaving the Service during the year

- 1.8 Employees leaving the service of the Joint Board during the leave year (broken service) will be granted, prior to leaving, any proportion of annual leave due, as outlined in Table 2. Outstanding leave should be taken prior to date of leaving. In exceptional circumstances where at the request of the Joint Board or through unavoidable circumstances such leave cannot be granted, the employee will be paid in lieu for each day, based on contractual earnings.
- 1.9 Annual leave granted will be on the basis that the employee will remain in service until the end of the leave year. In circumstances where an employee leaves the service before the end of the leave year and the total annual leave taken exceeds the annual leave entitlement an appropriate deduction will be made from the final salary payment.

Annual Leave During Sickness

- 1.10 In the event of sickness absence coinciding with any period of annual leave an employee should be regarded as being on sick leave from the date of a doctor's statement and providing that the standard sickness reporting procedures are followed, shall on return to duty be allowed to re-allocate holidays at the exigencies of the service.
- 1.11 Where an employee has been absent through illness for a period exceeding 13 weeks, the Joint Board will have discretion to limit the annual leave to an amount equal to the period of actual service given during the leave year, provided the period of annual leave does not fall below the statutory minimum. In these circumstances leave will be calculated as follows:
- *Contractual annual leave and public holidays will accrue as normal during the period of service outwith the sickness period. Leave will be pro-rata to completed months of service in line with the leave table 2, and pro-rata public holidays entitlement.*
 - *Statutory leave - during the sickness period leave will accrue in line with the statutory entitlement under the Working Time Regulations, currently 28 days. Leave will be pro-rata to completed months and based on 1/12th of 28 for each month.*

When both calculations are added together this will provide the leave entitlement for the year and this will not be below the statutory 28 day entitlement. Annual leave and public holidays already taken during the year would be deducted as normal, leaving the entitlement remaining for the year.

- 1.12 An employee who is absent on long-term illness which covers the full annual leave year will continue to accrue statutory leave (28 days). Employees can request to take leave during their sickness period, and the normal leave request notification should be provided. Medical certificates would require to be submitted, however the annual leave would not be counted in the calculation of length of sick leave taken.
- 1.13 Employees whose employment is terminated after a period of long term sickness will be entitled to receive payment in lieu of their outstanding

statutory leave as calculated at 1.11. This will be paid in lieu at the employee's normal rate of remuneration.

Exceptional Carry Over Circumstances

- 1.14 Employees who cannot take annual leave during the current leave year because of long term sickness will be entitled to carry any outstanding statutory leave entitlement (28 days) over to the following leave year. Where an employee returned during the relevant leave year and has an opportunity to take the balance of their leave there will be no entitlement to carry this leave forward, subject to 1.2 above.
- 1.15 Where an employee has been absent on maternity, paternity or adoption leave, the period of absence will not affect the length of the employee's annual leave entitlement in the leave year(s) in which the maternity/paternity/adoption leave falls.

Death in Service

- 1.16 The personal representatives of an employee who dies in service will be paid an allowance in lieu of any leave which had accrued to the deceased employee at the date of death.

Payment for Annual Leave

- 1.17 In determining the normal pay of an employee during annual leave the Joint Board shall include contractual overtime and allowances.
- 1.18 Part-time or job sharing employees will be entitled to annual leave, with pay, in proportion to their shorter working hours.

2. PUBLIC HOLIDAYS

- 2.1 In addition to annual leave, all employees will be granted 12 fixed public holidays:
- New Year's Day (or next working day)
 - 2 January (or next working day)
 - Easter – Good Friday
 - Easter Monday
 - May Day (first Monday in May)
 - Last Friday and Monday in May
 - Third Monday in July
 - Last Friday and Monday in September
 - Christmas Day (or next working day)
 - Boxing Day (or next working day)
- 2.2 Public holidays are granted only if an employee would ordinarily be expected to work that day.
- 2.3 A public holiday falling within a period of annual leave shall not count as part of that annual leave.
- 2.4 In the event of sickness absence coinciding with a public holiday no day in lieu is provided.
- 2.5 Where a public holiday coincides with a rest day or free day the day shall be treated as a public holiday with pay and in addition a substitute rest day or free day shall be given by arrangement.

Part-time/Part Week Employees

- 2.6 Public Holiday Entitlement is proportionate to the number of days worked per week as follows:-

No of Days Worked Per week	Pro Rata Public Holiday Entitlement
1	2.5
2	5
2.5	6
3	7
4	10
5	12

- 2.7 Where the pro rata entitlement is more than the number of days which would actually accrue in the leave year then the difference should be added to the employee's annual leave entitlement.
- 2.8 Where the pro rata entitlement is less than the number of days which would actually accrue in the leave year then the difference should be deducted from the employee's annual leave entitlement.

- 2.9 For broken service in a leave year any public holidays due are taken as they accrue. However, as with annual leave, any additional leave arising from the calculation at (2.6) will be pro rata.
- 2.10 Public holiday dates will be available from the intranet, and managers should ensure employees are notified of the dates.

GUIDANCE ON CALCULATING LEAVE ENTITLEMENT

INTRODUCTION:

Whilst in normal circumstances calculating leave entitlement is straightforward there can be some circumstances which occur which may result in entitlement being recalculated. This guidance has been developed to provide a range of examples to explain how to calculate leave entitlements in different circumstances. It has not been possible to cover every scenario, and if you have further queries on calculating leave you should contact West Dunbartonshire Council's HR Connect for support.

CALCULATION EXAMPLES:

- Example A – Standard Full-Time Employee**
- Example B – Part-Time Employee working 5 days per week**
- Example C – Part Time Employee working 3 days per week**
- Example D – Part-Time Employee with no set work pattern**
- Example E – Full-Time Employee with a period of absence of 4 months**
- Example F – Part-Time Employee with a period of absence of 8 months**
- Example G – Employee with a reduction in hours during the leave year**

Example A – Standard Full-Time Employee

The entitlement for full-time employees working 5 days per week can be taken straight from the entitlement tables included in the annual leave policy.

Employee A	Full-Time Employee
Completed Service by 1 April	6 Years
Days per week	5 Days
Hours per week	35 hours (Full-Time)

Annual Leave Entitlement Table (Policy Section 1.5)

Completed Service by 1st April	Entitlement
Less than 1 years' service	20 days
1 years' service	21 days
2 years' service	22 days
3 years' service	23 days
4 years' service	24 days
5 years' service	25 days
6 years' service	26 days
7 years' service	27 days
8 years' service	28 days
9 years' service	29 days
10 years' service	30 days

Public Holiday Entitlement Table (Policy Section 2.6)

No of Days Worked Per week	Pro Rata Public Holiday Entitlement
1	2.5
2	5
2.5	6
3	7
4	10
5	12

Employee A is therefore entitled to **26 days annual leave** and **12 public holidays**.

Example B – Part-Time Employee working 5 days per week

The entitlement for part-time employees is calculated based the days worked per week.

Employee B	Part-Time Employee
Completed Service by 1 April	10 Years
Days per week	5 Days
Hours per week	20 hours

Annual Leave Entitlement Table (Policy Section 1.5)

Completed Service by 1st April	Entitlement
Less than 1 years' service	20 days
1 years' service	21 days
2 years' service	22 days
3 years' service	23 days
4 years' service	24 days
5 years' service	25 days
6 years' service	26 days
7 years' service	27 days
8 years' service	28 days
9 years' service	29 days
10 years' service	30 days

Employee B works 5 days per week and so is entitled to 5/5ths of 30 days

20 hours per week over 5 days	5/5ths of 30 = 30 days
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Public Holiday Entitlement Table (Policy Section 2.6)

No of Days Worked Per week	Pro Rata Public Holiday Entitlement
1	2.5
2	5
2.5	6
3	7
4	10
5	12

Employee B is therefore entitled to **30 days annual leave** and **12 public holidays** based on their days worked per week.

Example C – Part-Time Employee working 3 days per week

The entitlement for part-time employees is calculated based the days worked per week.

Employee C	Part-Time Employee
Completed Service by 1 April	8 Years
Days per week	3 Days
Hours per week	20 hours

Annual Leave Entitlement Table (Policy Section 1.5)

Completed Service by 1st April	Entitlement
Less than 1 years' service	20 days
1 years' service	21 days
2 years' service	22 days
3 years' service	23 days
4 years' service	24 days
5 years' service	25 days
6 years' service	26 days
7 years' service	27 days
8 years' service	28 days
9 years' service	29 days
10 years' service	30 days

Employee C works 3 days per week and so is entitled to 3/5ths of 28 days

20 hours per week over 3 days	$3/5\text{ths of } 28 = 16.8 = 17$ days
-------------------------------	---

All leave calculations are rounded up to the nearest half day.

Public Holiday Entitlement Table (Policy Section 2.6)

No of Days Worked Per week	Pro Rata Public Holiday Entitlement
1	2.5
2	5
2.5	6
3	7
4	10
5	12

Employee C is therefore entitled to **17 days annual leave** and **7 public holidays** based on their days worked per week.

Example D – Part-Time Employee with no set work pattern

Where an employee does not have a set work pattern and does not work the same number of hours each day, it may be better to calculate annual leave entitlement in hours rather than days.

Employee D	Part-Time Employee
Completed Service by 1 April	5 Years
Days per week	Monday = 7 hours Tuesday = 3 hours, Wednesday = 5 hours, Thursday = 3 hours Friday = 2 hours
Hours per week	20 hours

The calculation can be done in either of 2 ways, as shown below:

- (1) Firstly calculate the employee's hourly entitlement using the following calculation:

$$\frac{\text{Weekly Hours}}{\text{Full Time Hours}} = \text{Hourly entitlement}$$

$$\frac{20 \text{ hours per week}}{35 \text{ hours (full-time hours)}} = 0.5714 \text{ (hourly entitlement)}$$

Based on the Entitlement table establish what a full-time employee would be entitled to. In this example this would be 25 days.

Annual Leave Entitlement Table (Policy Section 1.5)

Completed Service by 1st April	Entitlement (Days)	Entitlement (Weeks)
Less than 1 years' service	20 days	4 weeks
1 years' service	21 days	4.2 weeks
2 years' service	22 days	4.4 weeks
3 years' service	23 days	4.6 weeks
4 years' service	24 days	4.8 weeks
5 years' service	25 days	5.0 weeks
6 years' service	26 days	5.2 weeks
7 years' service	27 days	5.4 weeks
8 years' service	28 days	5.6 weeks
9 years' service	29 days	5.8 weeks
10 years' service	30 days	6.0 weeks

To calculate the employee's full entitlement use the following calculation:

$$\begin{array}{rclclcl}
 \text{Full Time Annual} & & \times & \text{Hourly} & & \times & \text{Full-time Hours} \\
 \text{Leave Days Entitlement} & & & \text{Entitlement} & & & \text{Per Day} \\
 \\
 25 & & \times & 0.5714 & & \times & 7 \\
 \\
 = 99.99 = 100 \text{ hours}
 \end{array}$$

Annual leave can also be calculated using the following calculation:

$$(2) \quad \text{Total Number of Hours worked per week} \times \text{Holiday Entitlement (calculated in weeks)}$$

$$20 \text{ hours worked per week} \times 5.0 \text{ weeks (25/5)}$$

= 100 hours

Public Holiday Entitlement Table (Policy Section 2.6)

No of Days Worked Per week	Pro Rata Public Holiday Entitlement
1	2.5
2	5
2.5	6
3	7
4	10
5	12

Employee D is therefore entitled to **100 hours annual leave** and **12 public holidays** based on their days worked per week.

Example E –

Full-Time Employee with a period of absence over 13 continuous weeks

Leave entitlement for employees, with a period of absence over 13 weeks, is based on two calculations, the leave that has been accrued while in service at work and the leave that has been accrued while absent from work.

Employee E	
Annual Leave entitlement	30 days
Public Holiday entitlement	12 days
Total leave entitlement	42 days
Absence period	4 months (May - August)

Annual leave

Employee E is entitled to **20** days annual leave based on the 8 months of service they have completed.

Part Year Annual Leave Entitlement Table (Policy Section 1.7)

Completed* Months of Continuous Service in Current leave year	PART YEAR SERVICE - ANNUAL LEAVE ENTITLEMENT										
	20 days	21 days	22 days	23 days	24 days	25 days	26 days	27 days	28 days	29 days	30 days
1	2	2	2	2	2	2	2	2	2	2	3
2	3	4	4	4	4	4	4	4	5	5	5
3	5	5	6	6	6	6	6	7	7	7	8
4	7	7	7	8	8	8	9	9	9	10	10
5	8	9	9	10	10	10	11	11	12	12	13
6	10	11	11	12	12	13	13	14	14	15	15
7	12	12	13	13	14	15	15	16	16	17	18
8	13	14	15	15	16	17	17	18	19	19	20
9	15	16	17	17	18	19	20	20	21	22	23
10	17	18	18	19	20	21	22	23	23	24	25
11	18	19	20	21	22	23	24	25	26	27	28

As Employee E was absent for 4 months they are entitled to 4/12ths of the statutory leave entitlement of 28 days (for full-time employees). This is **9.5** days. This is added to the previous calculation to give an annual entitlement.

Annual Leave Entitlement for the year = 29.5 days

Public Holidays

Employee E is entitled to 8 public holidays based on the public holidays that fell during their service period.

8 months service – April, September to March	4 months absence period – May – August
7 Public Holidays: <ul style="list-style-type: none">• <i>Good Friday</i>• <i>Easter Monday</i>• <i>Last Friday and Monday in September</i>• <i>Christmas Day (or next working day)</i>• <i>Boxing Day (or next working day)</i>• <i>New Year's Day (or next working day)</i>• <i>2nd of January (or next working day)</i>	1 Public Holidays: <ul style="list-style-type: none">• <i>First Monday in May</i>• <i>May Day (first Monday in May)</i>• <i>Last Friday and Monday in May</i>• <i>Third Monday in July</i>

Public Holiday Entitlement for the year = 8 days

The annual leave total and public holiday total is then added together to give the total leave entitlement for the year.

Total Leave Entitlement = 37.5 days

This total exceeds the statutory minimum of 28 days and requires no adjustment.

Example F

Part -Time Employee (3 days/week) with a period of absence over 13 continuous weeks

Leave entitlement for employees, with a period of absence over 13 weeks, is based on two calculations, the leave that has been accrued while in service at work and the leave that has been accrued while absent from work.

Employee F	
Annual Leave entitlement	17 days (3/5 th of 28 days)
Public Holiday entitlement	7 days (3 days per week)
Total leave entitlement	24 days
Absence period	8 months (April to November)

Annual leave

Employee F is entitled to 3/5th of 9 days annual leave based on the 4 months of service they have completed = **5.5 days**

Part Year Annual Leave Entitlement Table (Policy Section 1.5)

Completed* Months of Continuous Service in Current leave year	PART YEAR SERVICE - ANNUAL LEAVE ENTITLEMENT										
	20 days	21 days	22 days	23 days	24 days	25 days	26 days	27 days	28 days	29 days	30 days
1	2	2	2	2	2	2	2	2	2	2	3
2	3	4	4	4	4	4	4	4	5	5	5
3	5	5	6	6	6	6	6	7	7	7	8
4	7	7	7	8	8	8	9	9	9	10	10
5	8	9	9	10	10	10	11	11	12	12	13
6	10	11	11	12	12	13	13	14	14	15	15
7	12	12	13	13	14	15	15	16	16	17	18
8	13	14	15	15	16	17	17	18	19	19	20
9	15	16	17	17	18	19	20	20	21	22	23
10	17	18	18	19	20	21	22	23	23	24	25
11	18	19	20	21	22	23	24	25	26	27	28

As Employee F was absent for 8 months they are entitled to 8/12ths of the statutory leave entitlement.

The statutory minimum is pro-rated for part-time workers by multiplying 5.6 weeks (28 days in weeks) by the number of days worked per week by the employee.

Therefore this employee is entitled to (5.6 x 3 = 16.8, say 17 days). 8/12th of 17 days which is 11.3 days which is rounded to 11.5 days. This is added to the previous calculation to give an annual entitlement.

Annual Leave Entitlement for the year = 17 days

Public Holidays

4 months service: December – March	8 months absence period: April – November
4 Public Holidays: <ul style="list-style-type: none">• <i>Christmas Day (or next working day)</i>• <i>Boxing Day (or next working day)</i>• <i>New Year's Day (or next working day)</i>• <i>2nd of January (or next working day)</i>	8 Public Holidays: <ul style="list-style-type: none">• <i>Good Friday</i>• <i>Easter Monday</i>• <i>First Monday in May</i>• <i>Last Friday and Monday in May</i>• <i>Third Monday in July</i>• <i>Last Friday and Monday in September</i>

Public Holiday Leave Entitlement for the year = 4 days

The annual leave total and public holiday total is then added together to give the total leave entitlement for the year.

Total Leave Entitlement = 21 days

This total exceeds the statutory minimum of 17 days and requires no adjustment.

Example G – Employee with a reduction in hours during the leave year

Leave entitlement for employees with a change to their work pattern, is based on two calculations, the leave that has been accrued while prior to the change and the leave that has been accrued after the change.

Employee H	Full-Time Employee
Completed Service by 1 April	6 Years (26 days)
Days per week	5 Days reducing to 3 days 4 months into the leave year
Hours per week	35 hours reducing to 17.5 hours 4 months into the leave year

Employee H is entitled to **9** days annual leave based on the 4 months of service they have completed as a full-time employee.

Part Year Annual Leave Entitlement Table (Policy Section 1.5)

Completed* Months of Continuous Service in Current leave year	PART YEAR SERVICE - ANNUAL LEAVE ENTITLEMENT										
	20 days	21 days	22 days	23 days	24 days	25 days	26 days	27 days	28 days	29 days	30 days
1	2	2	2	2	2	2	2	2	2	2	3
2	3	4	4	4	4	4	4	4	5	5	5
3	5	5	6	6	6	6	6	7	7	7	8
4	7	7	7	8	8	8	9	9	9	10	10
5	8	9	9	10	10	10	11	11	12	12	13
6	10	11	11	12	12	13	13	14	14	15	15
7	12	12	13	13	14	15	15	16	16	17	18
8	13	14	15	15	16	17	17	18	19	19	20
9	15	16	17	17	18	19	20	20	21	22	23
10	17	18	18	19	20	21	22	23	23	24	25
11	18	19	20	21	22	23	24	25	26	27	28

Employee G is entitled to **10 (3/5th of 17)** days annual leave based on the 8 months of service they will complete as a part time employee.

Public Holiday Entitlement Table (Policy Section 2.6)

No of Days Worked Per week	Pro Rata Public Holiday Entitlement
1	2.5
2	5
2.5	6
3	7
4	10
5	12

Employee G was entitled to 12 public holidays based on working 5 days per week which will reduce to 7 public holidays as they will be working 3 days per week. As

Employee G is changing part way through the leave year the public holiday entitlement will be based on working 4/12th at 12 and 8/12th at 7.

Calculations

Full-Time entitlement 4 completed months: April – July	Part-Time entitlement 8 completed months: August – March
Annual Leave 9 days annual leave Public Holiday Entitlement: 4/12 th of 12 = 4 days	Annual Leave 17 days annual leave 3/5ths of 17 = 10 days Public Holiday Entitlement: 8/12 th of 7 = 4.66 = 5 days

Employee G is therefore entitled to **19 days** annual leave and **8 public holidays** for the year of change.

Single Equality Scheme – Appendix 2

Dunbartonshire and Argyll & Bute Valuation Joint Board

Single Equality Scheme 2011/12 – 2014/15

Equality Impact Assessment

This summary report proforma summarises the issues and actions identified in the impact assessment.

1	Title of Policy or function	Single Equality Scheme 2011/12 – 2014/15
2	Responsible Officer	David Thomson
3	Staff involved in impact assessment screening	DAB Management Team
4	Other staff / services / community groups involved	Policy developed by the Management Team following active participation in the Equality and Human Rights Commission Consultation process.
5	Brief summary of any consultation carried out.	Research of similar policies, the Equalities Act 2010 commentary carried out.
6	Summary of (potential) impacts identified	Implementing a consistent approach should ensure that all stakeholders are treated fairly. Examination of each application of the Policy will let the Joint Board identify any possible issues.
7	Summary of actions identified	Positive statement to all stakeholders, including staff, that the Assessor and the Board are firmly committed to the promotion of equal opportunities and the scheme is the basis of that commitment. As with all HR policies, fair operation will be aided by good organisational and managerial understanding of the Policy and the circumstances which could lead to its application.
8	What 'equalities' monitoring is required for this policy / service?	Monitoring and reporting of applications of the Policy, as detailed in the Policy, will be reported to the Management Team and Joint Board as required.
9	Date of completion of assessment	August 2011

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Assessor & Electoral Registration Officer

Valuation Joint Board – 25th November 2011

Subject: Single Equality Scheme

1.0 Purpose:

1.1 To seek Joint Board approval for the Single Equality Scheme.

2.0 Background:

2.1 The Equality Act 2010 repeals the Equal Pay Act 1970, the Sex Discrimination Acts 1975 & 1986, the Race Relations Act 1976, and the Disability Discrimination Act 1995 but consolidates and amends the above legislation and extends it to cover additional areas of equality. The Act came into force in stages with the first being effective from 1 October 2010.

2.2 The principal aim of the Act is to replace the protection for race, disability and gender equality with protection for nine “protected characteristics”

The Act brings together the existing public sector equalities duties covering disability, gender and race under a new single duty which includes age, gender reassignment, pregnancy and maternity, religion and belief, and sexual orientation.

The Board when carrying out its functions will endeavour to:

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

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

- Staff profile by race/disability/gender
- Employees by age
- Applicants by race/disability/gender
- Recruitment by race/disability/gender
- Promoted staff by race/disability/gender
- Leavers, resignations, retirees, and redundancies by race/disability/gender
- Training by race/disability/gender
- Staff salaries (numbers and percentages) by race/disability/gender

3.0 Current Position

A draft Single Equality Scheme has been prepared and is attached for Members' consideration

4.0 Recommendations

Members are asked to approve the Single Equality Scheme

David Thomson
Assessor and ERO
Date: November 2011

Appendices: Single Equality Scheme

Person to Contact: Alistair Boyd
Depute Assessor & ERO
Kilbrannan House
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Campbeltown
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e-mail: alistair.boyd@dab-vjb.gov.uk

Pensions Discretion Policy – Appendix 3

Dunbartonshire and Argyll & Bute Valuation Joint Board

Policy on Discretions – Review 2011

Equality Impact Assessment

This summary report proforma summarises the issues and actions identified in the impact assessment.

1	Title of Policy or function	Policy on Discretions, for Early Retirement and Redundancy Provisions
2	Responsible Officer	David Thomson
3	Staff involved in impact assessment screening	DAB Management Team
4	Other staff / services / community groups involved	Consultation on draft policy carried out with HR&OD in West Dunbartonshire Council and VJB's Trades Union representative.
5	Brief summary of any consultation carried out.	Discussions between officers on relevant points. See consultation at 4 above.
6	Summary of (potential) impacts identified	Implementing a consistent approach should ensure that all employee groups are treated fairly. Examination of each application of the Policy will let the Joint Board identify any possible issues.
7	Summary of actions identified	As with all HR policies, fair operation will be aided by good organisational and managerial understanding of the Policy and the circumstances which could lead to its application.
8	What 'equalities' monitoring is required for this policy / service?	Monitoring and reporting of applications of the Policy (disaggregated by 'race', gender, disability and age) will be reported to the Management Team and Joint Board as required. Monitoring will be emphasised via launch/information for the revised policy and procedure.
9	Date of completion of assessment	May 2011

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Assessor & Electoral Registration Officer

Valuation Joint Board – 25th November 2011

Subject: Personnel Policy - Annual Leave and Public Holidays Scheme

1.0 Purpose

- 1.1 To seek members approval of an Annual Leave and Public Holidays Scheme for implementation in the Valuation Joint Board.

2.0 Background

- 2.1 Valuation Joint Board normally aligns its Personnel Policies with those of West Dunbartonshire Council.
- 2.2 West Dunbartonshire Council updated its scheme of Annual Leave in 2010 to take account of rulings from the European Court of Justice on matters relating to the application of annual and other leave.
- 2.3 The Valuation Joint Board could not merely adopt this scheme due to the different annual leave and public holiday arrangements agreed with staff during the Pay Modernisation/Single Status implementation.

3.0 Progress

- 3.1 An Annual Leave and Public Holiday Scheme which, although aligned with the WDC Policy in terms of general approach, takes account of the differences in annual leave and public holiday entitlements has been drafted and is attached (Appendix 1) for Members consideration.
- 3.2 Following approval by the Board's Management Team comments on the scheme were sought from the main employee's union, Unison, with one suggestion for change being incorporated as requested.

4.0 Recommendations

- 4.1 The Valuation Joint Board is asked to:
 - (a) Approve the Annual Leave and Public Holiday Scheme for implementation.
-

Person to contact:
David Thomson (Assessor and ERO)
Tel: 0141 562 1260
E-mail: david.thomson@dab-vjb.gov.uk

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Assessor & Electoral Registration Officer

Valuation Joint Board – 25th November 2011

Subject: Revised Policy on Discretions for Early Retirement and Redundancy (“Policy on Discretions”).

1.0 Purpose

- 1.1 To seek the Joint Board’s homologation of the revised Policy on Discretions for Early Retirement and Redundancy.

2.0 Background

- 2.1 A revised Policy on Discretions for Early Retirement and Redundancy was presented to the Joint Board for approval in June 2011 (see attached report - Appendix 1).
- 2.2 As the June Board meeting was inquorate, approval of the revised Policy was delegated to the Chair and Vice-Chair on the basis that the revised Policy would be homologated at the next full Board meeting.

3.0 Progress

- 3.1 The revised Policy has been implemented to the extent that staff have been made aware of it but there have been no retirements or redundancies effected during the period since the June Board meeting.
- 3.2 The revised Policy (Appendix 2) and Equalities Impact Assessment (Appendix 3) are attached for Members’ further consideration.

4.0 Recommendation

- 4.1 The Valuation Joint Board is asked to:
 - (a) Formally approve the revised Policy on Discretions for Early Retirement and Redundancy.

Person to contact:
David Thomson (Assessor and ERO)
Tel: 0141 562 1260
E-mail: david.thomson@dab-vjb.gov.uk

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

At a Meeting of the Dunbartonshire and Argyll & Bute Valuation Joint Board held in the Council Chambers, East Dunbartonshire Council Offices, Tom Johnston House, Civic Way, Kirkintilloch on Friday, 25 November 2011 at 11.00 a.m.

Present: Councillors Donald McMillan and *Andrew Nisbet, Argyll and Bute Council; Councillors Rhondda Geekie, John Jamieson, Anne Jarvis and Vaughan Moody, East Dunbartonshire Council; and Councillors Jim Brown and *David McBride, West Dunbartonshire Council.

* Attended later in the meeting.

Attending: David Thomson, Assessor and Electoral Registration Officer; June Nelson, Principal Administration Officer; Gillian McNeilly, Finance Manager; Janice Rainey, Business Unit Finance Partner; Joanne Thomson, Finance Officer and Craig Stewart, Committee Officer.

Apologies: Apologies for absence were intimated on behalf of Councillors Vivien Dance (Argyll and Bute Council), Ashay Ghai and Gillian Renwick (East Dunbartonshire Council) and Jim Finn (West Dunbartonshire Council).

Councillor Vaughan Moody in the Chair

CHAIR'S REMARKS

Councillor Moody, Convener, referred to the recent passing away of former Board Member, Councillor Donald (Skye) McIntosh and passed on condolences on behalf of the Board to his wife Wilma and family.

MINUTES OF PREVIOUS MEETINGS

The Minutes of Meeting of the Dunbartonshire and Argyll & Bute Valuation Joint Board held on 21 January 2011 and 10 June 2011 were submitted and approved as correct records.

The Minutes of Meeting of the Valuation Joint Board Finance Sub-Committee held on 28 September 2011 were submitted for information and noted.

TREASURER TO THE VALUATION JOINT BOARD

A report was submitted by the Assessor & Electoral Registration Officer updating members on the position of Treasurer to the Board.

Having heard the Assessor and Electoral Registration Officer, the Joint Board agreed to approve the appointment of Stephen West, West Dunbartonshire Council's new Section 95 Chief Financial Officer, as Treasurer to the Joint Board.

KPMG LLP'S FINAL AUDIT REPORT TO THOSE CHARGED WITH GOVERNANCE KPMG LLP'S FINAL AUDIT REPORT TO MEMBERS AND THE CONTROLLER OF AUDIT 2010/2011

A report was submitted by the Treasurer advising of KMPG's report on audit of the Joint Board during 2010/2011. Members are requested to note that this encompasses two KPMG LLP reports.

The Joint Board agreed to note the unqualified audit opinion on the accounts for 2010/11.

REVENUE BUDGETARY CONTROL REPORT: PERIOD 7 (2011/2012)

A report was submitted by the Treasurer advising of the budgetary performance of the revenue account for the period to 31 October 2011.

The Joint Board agreed to note the budgetary position of the revenue account.

CAPITAL BUDGETARY CONTROL REPORT: PERIOD 7 (2011/12)

A report was submitted by the Treasurer advising of the budgetary performance of the Capital Account to 31 October 2011.

The Joint Board agreed to note the budgetary position of the capital account.

Note: Councillor Nisbet entered the meeting at this point in the proceedings.

REVENUE ESTIMATES 2012/2013

A report was submitted by the Treasurer advising that the Revenue Estimates for financial year 2012/2013 will not be reported to this Board Meeting. Members are requested to note that due to budgetary uncertainties, as detailed in the report, it is proposed that the Draft Estimates for 2012/2013 be postponed until January 2012.

After discussion, the Joint Board agreed to schedule a further meeting on 20 January 2012 in order to approve the 2012/13 Draft Estimates.

ANNUAL REPORT AND FINAL ACCOUNTS - YEAR ENDING 31 MARCH 2011

A report was submitted by the Treasurer presenting the audited annual report and final accounts for the year ending 31 March 2011.

After discussion and having heard the Assessor and Electoral Registration Officer in elaboration and in answer to Members' questions, the Joint Board agreed to note the contents of the report.

CAPITAL BUILDING WORKS, 235 DUMBARTON ROAD, CLYDEBANK

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

- (a) advising of progress in relation to planned building works at 235 Dumbarton Road, Clydebank; and
- (b) seeking agreement on a mechanism for appointing a contractor to complete the planned building works.

Having heard the Assessor and Electoral Registration Officer in further explanation, the Joint Board agreed that approval of the preferred contractor in the above process be delegated to the Valuation Joint Board Property Sub-Committee. It was provisionally agreed that Councillor Nisbet would represent Argyll & Bute Council on the Property Sub-Committee.

VALUATION JOINT BOARD CAPITAL PLAN (INFORMATION TECHNOLOGY) 2010/2011

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

- (a) providing an update on progress in relation to the 2010/2011 Information Technology Capital Plan; and
- (b) seeking retrospective approval of the variation from the original capital plan, particularly in respect of the implementation of Citrix technology in Cambeltown.

Having heard the Assessor and Electoral Registration Officer, the Joint Board agreed to approve the changes to the Capital project, and the variation in the expenditure, as outlined in the report in order to implement Citrix technology.

Note: Councillor McBride entered the meeting at this point in the proceedings.

ELECTORAL REGISTRATION

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

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

NON-DOMESTIC RATING AND COUNCIL TAX VALUATION PROGRESS

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

- (a) advising of progress in relation to the Assessor's Non-Domestic Rating Valuation function; and
- (b) advising of progress in relation to the Assessor's Council Tax Valuation function.

Having heard the Assessor and Electoral Registration Officer in elaboration and in answer to Members' questions, the Joint Board agreed:-

- (1) to note the contents of the report;
- (2) to note the unprecedented number of appeals made during the 2010/11 financial year, the effect these will have on resources and the risk they represent to values in the roll; and
- (3) to note the progress in relation to the maintenance of the Valuation Roll and the Council Tax Valuation Lists including the disposal of proposals and appeals.

BEST VALUE

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

- (a) providing an update on progress in respect of the Public Performance Reporting (PPR) requirements of the statutory Best Value regime; and
- (b) advising of the outcomes of an Internal Audit of the Assessor's Non-Domestic Rating and Council Tax processes.

The Joint Board agreed:-

- (1) to note the 2010/11 Public Performance Report; and
- (2) to note the Internal Audit Report and its conclusion that the systems examined are working effectively.

REVISED POLICY ON DISCRETIONS FOR EARLY RETIREMENT AND REDUNDANCY (“POLICY ON DISCRETIONS”)

A report was submitted by the Assessor & Electoral Registration Officer seeking homologation of the revised Policy on Discretions for Early Retirement and Redundancy.

Having heard the Assessor and Electoral Registration Officer Board, the Joint Board agreed to formally approve the revised Policy on Discretions for Early Retirement and Redundancy, as appended to the report.

PERSONNEL POLICY – ANNUAL LEAVE AND PUBLIC HOLIDAYS SCHEME

A report was submitted by the Assessor & Electoral Registration Officer seeking approval of an Annual Leave and Public Holidays Scheme for implementation in the Valuation Joint Board.

After discussion and having heard the Assessor and Electoral Registration Officer in further explanation and in answer to Members’ questions, the Joint Board agreed to approve the Annual Leave and Public Holiday Scheme for implementation.

SCHEME OF VOLUNTARY EARLY RETIREMENT AND VOLUNTARY SEVERANCE

A report was submitted by the Assessor & Electoral Registration Officer seeking approval of a Scheme of Voluntary Early Retirement and Voluntary Severance for implementation in the Valuation Joint Board.

After discussion and having heard the Assessor and Electoral Registration Officer in elaboration and in answer to Members’ questions, the Joint Board agreed:-

- (1) to approve the Scheme of Voluntary Early Retirement and Voluntary Severance, with the proviso that the deadline date ‘31 March 2012’ be changed to read ‘31 May 2012’ for formal applications for employees wishing to be considered for release (paragraph 1.2 of the Scheme refers); and
- (2) to delegate application of the Scheme to the Assessor & Electoral Registration Officer.

SINGLE EQUALITY SCHEME

A report was submitted by the Assessor & Electoral Registration Officer seeking approval for the Single Equality Scheme.

Having heard the Assessor & Electoral Registration Officer, the Joint Board agreed to approve the Single Equality Scheme.

DATE OF NEXT MEETING

It was agreed that the next meeting of the Valuation Joint Board would be held in West Dunbartonshire Council Offices at Garshake Road, Dumbarton at 11.00 a.m. on Friday, 20 January 2012.

The meeting closed at 11.35 a.m.