Dunbartonshire and Argyll & Bute
Valuation Joint Board

Council Offices
Garshake Road
Dumbarton
G82 3PU

11 June 2012

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 **Meeting Room 3, First Floor, Council Offices, Garshake Road, Dumbarton** on **Friday, 22 June 2012** at **11.00 a.m.**

The business is as shown on the attached agenda.

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

Please note that a copy of a paper providing an Introduction for Board Members to the Valuation Functions and Duties of the Assessor and Electoral Registration Officer is also enclosed for information.

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

Yours faithfully

ANDREW A FRASER

Clerk to the Valuation Joint Board

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

FRIDAY, 22 JUNE 2012

AGENDA

1. **APOLOGIES**

2. **MEMBERSHIP OF VALUATION JOINT BOARD** (pages 1 - 20)

   Submit report by the Clerk to the Valuation Joint Board providing details of the Members appointed to the Joint Board by the constituent authorities following the local government elections in May 2012.

3. **APPOINTMENT OF CONVENER AND DEPUTE CONVENER**

   In terms of the Standing Orders of the Valuation Joint Board, the Board is requested to consider the appointment of a Convener and Depute Convener.

4. **APPOINTMENT OF MEMBERS TO SUB-COMMITTEES, ETC.**

   The Board is requested to consider the appointment of Members to the following Sub-Committees, etc.:-

   (a) Appeals Sub-Committee

   (b) Property Sub-Committee

   (c) Complaints Sub-Committee

   (d) Recruitment Panel

5. **MINUTES OF PREVIOUS MEETING** (pages 21 - 22)

   Submit for information Minutes of Meeting of the Valuation Joint Board held on 20 January 2012.

6. **ELECTORAL REGISTRATION** (pages 23 - 27)

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

7. **NON-DOMESTIC RATING AND COUNCIL TAX VALUATION PROGRESS**
(pages 28 - 31)

Submit report by the Assessor and Electoral Registration Officer:-

(a) advising on the progress in relation to the Assessor's Non-Domestic Rating Valuation function; and

(b) advising on the progress in relation to the Assessor's Council Tax Valuation function.

8. **BEST VALUE AND PERFORMANCE MANAGEMENT AND PLANNING - UPDATE**
(pages 33 - 128)

Submit report by the Assessor and Electoral Registration Officer updating on the progress in relation to Best Value and advising on external performance reports for the year 2011/12.

9. **CAPITAL BUILDING WORKS, 235 DUMBARTON ROAD, CLYDEBANK**
(pages 129 - 130)

Submit report by the Assessor and Electoral Registration Officer advising on the progress in relation to planned building works at 235 Dumbarton Road, Clydebank.

10. **DATE OF NEXT MEETING**

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

At a Meeting of the Dunbartonshire and Argyll & Bute Valuation Joint Board held in Meeting Room 3, Council Offices, Garshake Road, Dumbarton on Friday, 20 June 2012 at 11.10 a.m.

Present: Councillor John Semple, Argyll & Bute Council; Councillors Jim Gibbons, John Jamieson and Vaughan Moody, East Dunbartonshire Council; and Councillors Jim Brown, Jonathan McColl, Tommy Rainey and Kath Ryall, West Dunbartonshire Council

Attending: David Thomson, Assessor and Electoral Registration Officer; Alistair Boyd, Depute Assessor and Electoral Registration Officer; Janice Rainey, Business Unit Finance Partner; Joanne Thomson, Finance Officer; June Nelson, Principal Administration Officer and Nuala Quinn-Ross, Committee Officer.

Apologies: Apologies for absence were intimated on behalf of Councillors Fred Hall and Richard Trail, Argyll & Bute Council; Councillor Manjinder Shergill, East Dunbartonshire Council and Councillors Jim Finn and Lawrence O'Neill, West Dunbartonshire Council.

MEMBERSHIP OF VALUATION JOINT BOARD

A report was submitted by the Clerk to the Valuation Joint Board providing details of the Members appointed to the Joint Board by the constituent authorities following the local government elections in May 2012.

The Assessor and Electoral Registration Officer advised the Joint Board that Substitute Member details had been received from Argyll & Bute Council and that the names would be circulated to Joint Board Members in due course.

It was further noted that Councillor Jonathan McColl was in attendance as a substitute for Councillor Jim Finn.

APPOINTMENT OF CONVENER AND DEPUTE CONVENER

In terms of the Standing Orders of the Valuation Joint Board, and having heard the Assessor and Electoral Registration Officer in further elaboration, Councillor McColl seconded by Councillor Moody moved that Councillor Brown be appointed Convener to the Joint Board. Councillor McColl moved that Councillor Moody be appointed as Depute Convener; the Joint Board agreed unanimously to both appointments, thereafter, Councillor Brown assumed the Chair.

APPOINTMENT OF MEMBERS TO SUB-COMMITTEES, ETC.

The Assessor and Electoral Registration Officer advised the Joint Board that the Finance Sub-Committee had been omitted from the original list of Sub-Committees contained in the agenda and that nominations would be sought. The Assessor and Electoral Registration Officer also advised that membership of the Sub-Committees normally consisted of 3 Joint Board Members, 1 from each constituent authority.

The Board agreed:-

(1) that the Clerk would write to Argyll & Bute Council providing details of the vacancies to be filled and to seek their nominations;

(2) to note that changes were currently being made to the complaints procedure and that the final stage for complaints would be handled by the Ombudsman, therefore no nominations would be sought for the Complaints Sub-Committee; and

(3) the appointment of Members to the following Sub-Committees.:-

(a) Appeals Sub-Committee

Councillors Rainey and Brown from West Dunbartonshire Council, Councillor Moody from East Dunbartonshire Council and 1 Joint Board Member from Argyll & Bute Council, to be advised.

(b) Property Sub-Committee

Councillor Brown from West Dunbartonshire Council, Councillor Moody from East Dunbartonshire Council and 1 Joint Board Member from Argyll & Bute Council, to be advised.

(c) Recruitment Panel

Councillor Brown from West Dunbartonshire Council, Councillor Moody from East Dunbartonshire Council and 1 Joint Board Member from Argyll & Bute Council, to be advised.

(d) Finance Sub-Committee

Councillor Brown from West Dunbartonshire Council, Councillor Moody from East Dunbartonshire Council and 1 Joint Board Member from Argyll & Bute Council, to be advised.

MINUTES OF PREVIOUS MEETING

The Minutes of Meeting of the Dunbartonshire and Argyll & Bute Valuation Joint Board held on 20 January 2012 were submitted and approved as a correct record.

CHAIRS REMARKS

After hearing The Chair, Councillor Brown, it was agreed that Declaration of Interest be added to future meeting agendas of the Joint Board as a standard agenda item immediately after Apologies.

ELECTORAL REGISTRATION

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

Having heard the Assessor and Electoral Registration Officer and Principal Administration Officer in further explanation of the report, 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 and Electoral Registration Officer:-

(1) advising on the progress in relation to the Assessor's Non-Domestic Rating Valuation function; and

(2) advising on the progress in relation to the Assessor's Council Tax Valuation function.

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

(1) progress in relation to the disposal of 2010 Revaluation appeals;

(2) the unprecedented number of appeals made since the Revaluation, the effect these will have on resources and the risk they represent to values in the roll; and

(3) progress in relation to maintenance of the Valuation Roll and the Council Tax Valuation Lists including the disposal of proposals and appeals.

BEST VALUE AND PERFORMANCE MANAGEMENT AND PLANNING - UPDATE

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

(1) updating on the progress in relation to Best Value and advising on external performance reports for the year 2011/12;

(2) seeking approval of the update to the Service Plan for 2011-14 and the Annual Services Calendar for 2012/12;

(3) advising of an Audit Plan completed during 2010/11; and

(4) seeking approval of the Joint Board's updated Risk Register and Action Plan.

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

(1) to note the performance in relation to the Valuation Roll and Council Tax List KPIs for 2011/12;

(2) to approve the KPI targets for 2012/13;

(3) to note the performance in relation to the annual electoral canvass during the 2011;

(4) to approve the addendum to the Service Plan for 2011-14 and the Annual Service Calendar for 2012/13;

(5) to note the positive results from the Customer Satisfaction Survey;

(6) that a report on Performance in Electoral Registration functions be brought to a future meeting of the Joint Board; and

(7) to congratulate management and staff involved in the recent elections for their fantastic work.

Note:- Councillor Jim Gibbons left the meeting during discussion of the above item.

CAPITAL BUILDING WORKS, 235 DUMBARTON ROAD, CLYDEBANK

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

Having heard the Assessor and Electoral Registration Officer, the Depute Assessor and Electoral Registration Officer and the Principal Administration Officer in further explanation of the report, and in answer to Members' question, the Joint Board agreed:-

(1) to note the approval of the preferred contractor by the Property Sub-Committee;

(2) to note that the works commenced on 11 June 2012 and would take 8 to 10 weeks to complete; and

(3) that a report be submitted to the next meeting of the Joint Board on the possibility of increasing the level of delegated authority for the acceptance of contracts by the Assessor and Electoral Registration Officer.

DATE OF NEXT MEETING

It was noted that the next meeting of the Finance Sub-Committee is provisionally scheduled to be held on 26 September 2012.

After discussion, the Joint Board agreed that the next meeting of the Board would be held on Friday, 16 November 2012 at 11.00 a.m. in Garshake Road, Dumbarton,

The meeting closed at 12.05 p.m.

DAB VJB

Dunbartonshire and Argyll & Bute
Valuation Joint Board

AN INTRODUCTION

FOR

BOARD MEMBERS

TO

THE VALUATION FUNCTIONS AND DUTIES OF THE ASSESSOR

1.0 INTRODUCTION

The following notes are intended not as a comprehensive guide to rating, but as an introduction to the department and its basic functions.

The Assessor has offices in 3 locations – 1 in Clydebank and 2 in Campbeltown (1 of which is primarily a store). The main office in Clydebank is the base for the Assessor and a Divisional Assessor (who is in charge of two valuation sections which are manned by valuers and technicians), 2 Divisional Valuers (second in line to Divisional Assessors). There are also 2 clerical sections in Clydebank which, in addition to administering the electoral registration functions of the office, provide clerical support for the valuation sections.

In Campbeltown, there is 1 valuation section and 1 clerical section. 1 Depute Assessor, 1 Divisional Assessor & 1 Divisional Valuer are located in Campbeltown.

2.0 THE ASSESSOR AND HIS FUNCTIONS

2.1 WHO IS THE ASSESSOR?

The Assessor for Dunbartonshire and Argyll & Bute is David Thomson and like all Assessors in Scotland (of whom there are 14 covering the 32 local authority areas in Scotland) he is a qualified Chartered Surveyor with a number of years' experience. His appointment as Assessor is statutory under section 27 of the Local Government etc (Scotland) Act 1994. He is a fully participating member of the Scottish Assessors' Association (SAA), which is a non-statutory body consisting of Assessors and their senior staff. The SAA exists for the purpose of pooling resources, seeking to achieve uniformity of approach, etc.

2.2 WHAT ARE THE ASSESSOR'S FUNCTIONS?

The Assessor has 3 main functions, which are compilation and maintenance of:

i) The Valuation Roll - non-domestic rating
ii) The Council Tax List - banding of houses
iii) The Register of Electors

i) and ii) are statutory functions which are the specific responsibility of the Assessor in terms of section 28 of the Local Government etc. (Scotland) Act 1994 (for i) and section 84 of the Local Government Finance Act 1992 (for ii).

iii) is a statutory function, but is not automatically the Assessor's responsibility. The Register is the responsibility of the Electoral Registration Officer (ERO) who is appointed by each of the Scottish Councils. In all but one council area, the ERO is the Assessor for the area. This function is not covered herein.

2.2.1 VALUATION ROLL

Introduction

The Assessor has a statutory duty to compile a new Valuation Roll every five years (this is called a Revaluation) and the values therein form the basis upon which non-domestic rates are levied for the following five years. Normally the amount of rates to be paid is calculated by multiplying the rateable value by the rate in the £ which is set for each financial year, although a series of relief schemes and supplements affect the actual payment due in certain cases.

The Assessor is required to make a valuation of all lands and heritages (with certain exceptions – see later) to Net Annual Value (NAV) which is defined in the Valuation and Rating (Scotland) Act 1956 as follows:-

> "The Net Annual Value of any lands and heritages shall be the **rent** at which the lands and heritages might reasonably be expected to let from year to year if no grassum or consideration other than the rent were payable in respect of the lease and if the tenant undertook to pay all rates and to bear the cost of the repairs and insurance and other expenses, if any, necessary to maintain the lands and heritages in a state to command the rent."

The Rateable Value (RV), which also appears in the Valuation Roll, will normally be the same as the NAV. For the purposes of the 2010 Revaluation, which was effective on 1 April 2010, the NAV has to reflect the rental levels prevailing at 1 April 2008 (The "Tone Date").

Once a Valuation Roll has been made up it remains in force and the values remain fixed until it is superseded by a new Valuation Roll except where a change to an existing entry is permitted by the Local Government (Scotland) Act 1975, Section (2) (1). This allows the Assessor to alter the values in various circumstances, the most common of which are shown below:-

Section 2(1)(a)	To enter subjects omitted in error at Revaluation
Section 2(1)(b)	To enter newly completed or occupied subjects.
Section 2(1)(d)	To alter the value of any subject where the change in value is due to a material change of circumstances
Section 2(1)(f)	To correct any error of measurement, survey or classification or any clerical or arithmetical error.
Section 2(1)(h)	To delete any subject which ceases to exist.
Section 2(1A)	To take account of any decision following upon an appeal

In the years between Revaluations the powers listed above under sections 2(1)(b) and 2(1)(d) form the largest part of the duties of the Assessor with regard to maintenance of the Valuation Roll and these require staff to carry out the following:-

(a) Survey: This may be physical measurement or collection of turnovers, etc.
(b) Report: There are many different forms of report.
(c) Collection of rental, costs, sales, etc, information from questionnaires and, for example, Returns of Information.
(d) Analysis of this information.
(e) Valuation

Any detail on the above is beyond the scope of this introduction and to gain experience in all aspects of the above for the large variety of properties which fall to be valued takes several years.

At either Revaluation or during the 5-year period between Revaluations (known as the interquinquennium) the Assessor is required to send a Valuation Notice to each person who is a proprietor, tenant or occupier of each land and heritage informing him of the value entered in the Roll.

The Valuation Notice provides an explanation of the process for the ratepayer, and also explains the right of appeal to which the ratepayer is entitled if he/she is dissatisfied with the Assessor's valuation.

Further explanation of the appeals process is contained at 2.2.6.

2.2.2 Valuation Roll Entries

When making an entry in the Valuation Roll two of the most important considerations are:-

(a) Identification of the unit of valuation, ie, what constitutes the property for which a valuation should be calculated.

(b) Is there Rateable Occupation? There are a number of issues which have to be addressed in rating, and series of tests have been built up by statute and cases which aid the valuer in coming to a conclusion on these issues. The appropriate tests in the above instances are outlined briefly below:-

(a) The Unit of Valuation

'Unum Quid' is the term used to describe the unit of valuation, and the following tests assist with its identification:-

i) Geographical Test – what is the recognizable extent of the property?

ii) Use Test – properties which may be physically separate or split, for example by a road, might both be necessary to complete the overall process or function of the occupier.

iii) Separate Let - some guidelines to the capability of separate or individual units might be:-

(i) Internal accesses between each unit must be completely and permanently sealed off.

(ii) There must be separate accesses to, and meter facilities with, each.

(iii) The properties should either be let as a unit or be advertised for separate lease. In practice, a legal separation by means of a lease, or otherwise, is normally acceptable for separate entries to be made.

(b) Rateable Occupation

For the occupation to be rateable the following must apply:-

i) There must be actual occupation.
ii) Occupation must be exclusive, ie, the rateable occupier should have some control over access. This, in practical terms, normally requires the rateable occupier to be the keyholder.
iii) Possession/occupation must not be too transient.
iv) Possession must be of some value or benefit (Beneficial Occupation), ie, it must yield, or be capable of yielding, an annual value.

It is an important principle of rateable occupation that occupation of part of a property constitutes occupation of the whole of the property.

2.2.3 Statutory Exclusions From the Valuation Roll

Before considering the methods of valuation used in arriving at the values entered in the Valuation Roll it is worth noting that several types of property, despite satisfying the standard tests of rateability, are excluded from the Roll by statute. Some of these are as follows:-

i) Domestic Properties and ancillary buildings are excluded from the Valuation Roll by Council Tax legislation (The Local Government Finance Act 1992) which excludes dwelling houses and their pertinents.

ii) The terms of the Valuation and Rating (Scotland) Act 1956 exclude agricultural lands and heritages (other than dwelling houses), a definition which includes not only farm buildings but also orchards, allotments, land for poultry farming and fish farms.

iii) Parks, and ancillary buildings therein, which are owned by, or are under the control of, a local authority, and from which the local authority does not derive net profit, should not be entered in the Valuation Roll.

iv) Section 17 of the Rating and Valuation (Amendment) (Scotland) Act 1984 directs that there shall not be entered separately in the Valuation Roll any part of a covered shopping mall, the sole or main purpose of which is to serve two or more of the lands and heritages comprised in the mall.

2.2.4 Methods of Valuation

An in-depth coverage of the valuation methods applied by the Assessor is beyond the scope of this introduction. It is worth noting, however, that there are three principle or methods of valuation:

(a) The **Comparative Principle** is based on an analysis of rentals actually passing for the particular subject and similar properties in the locality.
(b) The **Revenue Principle** is based on the turnover or profit achievable from an occupation of the property.
(c) The **Contractors Principle** is based upon the adjusted cost of building the property.

The valuation of individual property types are covered in a collection of valuation Practice Notes which are prepared by the SAA prior to each Revaluation after a thorough analysis of the relevant market.

The largest majority of subjects are valued by application of one of a variety of techniques based on the **Comparative Principle,** though the Assessor does utilise forms of the **Revenue** and **Contractors** Principles, or indeed combinations of these. Regardless of which principle or technique is applied, however, it should be noted that the Valuation Roll necessitates comparability and this may require the value to be checked by secondary methods to ensure that a consistency of value is achieved for similar properties.

2.2.5 Plant & Machinery

Valuation of Plant and Machinery normally proceeds on the basis of the Contractors Principle, and requires specialist knowledge of the items to be valued.

2.2.6. Appeals

Any person who is named in the Valuation Roll may appeal against that entry but only within certain time limits:-

i) In the year of the Revaluation, appeals require to be lodged by 30 September of that year.

ii) When a property changes hands, the new proprietor, tenant or occupier has a right of appeal which must be lodged within six months of him/her taking an interest.

iii) Following any alteration to the value of a property an appeal may be lodged up to six months from the date of issue of the valuation notice informing him/her of the revised value.

iv) It is open to a ratepayer to appeal at any time on the grounds that a material change of circumstances has occurred or, in a limited set of circumstances, if there is an error in the valuation roll entry.

All appeals must be made in writing to the Assessor and, in the first instance, it is likely that he and the appellant (or his/her agent) will try to reach agreement. If, however, no agreement can be reached, the appeal will proceed to be heard before the local Valuation Appeal Committee (VAC), which is made up of lay persons appointed by the Sheriff Principal, or in certain more complex cases by the Lands Tribunal for Scotland (see below).

VAC Procedure

Valuation Appeal Committee (Procedure in Appeals under the Valuation Acts) (Scotland) Regulations 1995

i) Each party must be given 70 days notice of the date, etc, of the hearing. Although the issue of citations is the responsibility of the Valuation Appeal Committee Secretary, in practice it is sometimes carried out by the Assessor on behalf of the Secretary (which is the case in Dunbartonshire and Argyll & Bute).

ii) The appellant is required, at least 35 days before the hearing, to give the Assessor a written statement of his grounds of appeal and specify a valuation which he considers should be submitted for that in the Valuation Roll.

iii) The Assessor must, within 14 days of receipt of such grounds, give the appellant a written statement of the grounds on which the entry in the Valuation Roll is arrived at.

iv) If either party intends to found on comparison, he/she should give a list of the relevant properties to the other at least 21 days before the fixed date.

Lands Tribunal for Scotland

A case may be referred to the Lands Tribunal for Scotland, whose members are either chartered surveyors or QCs (senior lawyers), by a local VAC if it finds one of the following:-

(a) The facts of the case are complex or highly technical.

(b) The evidence to be given by expert opinion is complex or highly technical.

(c) The law applicable to the case is uncertain or difficult to apply.
(d) The case raises a fundamental or general issue likely to be used as a precedent in other cases.
(e) The subjects relate to more than one valuation area and the valuation is appealed in more than one such area.

Lands Valuation Appeal Court

Appeals against decisions of a local VAC or Lands Tribunal may be taken to the Lands Valuation Appeal Court (LVAC) at the Court of Session in Edinburgh. The LVAC which normally consists of three judges, will only overturn or "refer back" a decision on matters relating to points of law or procedure.

It is normal for decisions made by the above bodies, but especially the higher bodies (Lands Tribunal and LVAC), to be accepted as setting precedent and thus a body of case law is built up which complements the statutory framework of rating law and method.

2.3 COUNCIL TAX

2.3.1 Introduction

On 1 April 1993 Council Tax replaced Community Charge as the method of Local Government revenue collection in the non-commercial sector.

Although the Council Tax was introduced by the Local Government Finance Act 1992 the basis of valuation was laid down in the Council Tax (Valuation of Dwellings) (Scotland) Regulations 1992. Unlike rating, where the Assessor is required to arrive at an annual/rental value for each property, under Council Tax legislation properties must be valued to a **capital/sales value**, the exact definition (subject to various assumptions) of a Council Tax value being **"the amount which the property might reasonably have been expected to realize if it had been sold in the open market by a willing seller"**. The assumptions which must be made include:-

(a) That the sale was with vacant possession.
(b) That the property was sold free from any heritable security.
(c) That the size and layout of the property, and the physical state of its locality, were the same as at the time when the valuation of the property was made.
(d) That the property was in a state of reasonable repair.
(e) That the use of the property would be restricted to use as a private dwelling.
(f) That the property had no development value.

There is, as in rating, a Tone Date for valuation, set by the 1992 Regulations, which is

1 April 1991, although the properties should be valued as in their physical state and environment as at 1 April 1993.

2.3.2 The Banding Process

Having been valued, each property is then placed within a valuation band and it is this band which is entered in the Valuation List of domestic properties, and upon which the Council Tax payable is based. The valuation bands are defined by the Schedule to the 1992 Regulations as follows:-

Valuation Band	**Range of Values**
A	Not exceeding £27,000
B	Exceeding £27,000 but not exceeding £35,000
C	Exceeding £35,000 but not exceeding £45,000
D	Exceeding £45,000 but not exceeding £58,000
E	Exceeding £58,000 but not exceeding £80,000
F	Exceeding £80,000 but not exceeding £106,000
G	Exceeding £106,000 but not exceeding £212,000
H	Exceeding £212,000

2.3.3 Appeals

Any interested party can make an appeal against the bandings or, to be more accurate, a "proposal" to alter the banding and, as in rating, the initial forum for the hearing of appeals is the local Valuation Appeal Committee.

4.0 CONCLUSION

As was outlined in the introduction, this information sheet is not intended to be a comprehensive "textbook" on all of the valuation duties of the Assessor and, due to the cyclical nature of the department's functions, the workload being undertaken at any one time may vary quite markedly. The 'booklet' should, however, provide such an introduction that you might be better able to advise constituents on the basics of the systems of valuation for rating and council tax, or that you are able to direct the enquirer to this office where appropriate.

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Assessor & Electoral Registration Officer

Valuation Joint Board – 22nd June 2012

Subject: Best Value and Performance Management and Planning - Update

1.0 Purpose of Report

1.1 To update the members of the Joint Board on progress in relation to Best Value and, in particular, to advise on external performance reports for the year 2011/12.

1.2 To seek Board approval of the update to the Service Plan for 2011-14, and the Annual Service Calendar for 2012/13.

1.3 To advise members of the results from the Customer Consultation process during 2011/12.

1.4 To advise member of an Audit Plan completed during 2010/11.

1.5 To seek Board approval of the Joint Board's updated Risk Register and Action Plan.

2.0 Background

2.1 Best Value – General

By placing a formal requirement on local authorities, including Valuation Joint Boards, to 'secure Best Value', The Local Government in Scotland Act 2003 created a statutory requirement to provide continuous improvement in public services.

2.2 Performance Monitoring/Key Performance Indicators

2.2.1 Performance in Valuation Functions

Assessors have, for some years now, provided measures of, primarily, Council Tax List and Valuation Roll performance to the Scottish Government. These also form the basis of the Board's Public Performance Reports. The performance targets for 2011/12 were approved by the Board at its meeting on 10th June 2011.

2.2.1 Performance in Electoral Registration Functions

During 2008, the Electoral Commission exercised its powers under Sections 9A, 9B and 9C of the Political Parties, Elections and Referendums Act 2000 (PPERA), as inserted by Section 67 of the Electoral Administration Act 2006, to set and monitor performance standards for electoral registration services.

Performance standards for EROs were published in July 2008 and annual self-assessments against these standards are now submitted to the Commission in December each year.

2.3 Service Planning

In 2011 the Board approved a 3-year Service Plan for the period 2011-14 and an Annual Service Calendar for 2011/12.

2.4 Customer Satisfaction Survey

A key component of Best Value is consultation with stakeholders. A satisfaction survey of recent users of the Joint Board's services was introduced during 2005/06, and has continued since.

2.5 Audit Action

The audit process supports the Joint Board's improvement efforts and management planning.

2.6 Risk Management and Planning

Risk Management and Planning form vital parts of the Best Value and Performance Management and Planning process. The Joint Board's Risk Management Policy requires that the Risk Register and Action Plan are revised annually.

3.0 Progress

3.1 Performance Monitoring/Key Performance Indicators (KPIs)

3.1.1 Performance in Valuation Functions

The KPIs for the Joint Board area for the year 2011/12 have been compiled and are attached (Appendix 1). Although our targets in relation to the Valuation Roll were achieved, performance was maintained at similar levels to recent years (See Appendix 1(a)) which was creditable, given the focus during the year on disposal of Revaluations appeals.

In relation to Council Tax, our targets at both 3 and 6 months were achieved and our previous performance levels were exceeded (See Appendix 1(b)).

Performance has been so improved during 2011/12 that questions exist about its sustainability.

These statistics along with our targets for the year 2012/13 will be submitted to the Scottish Assessors' Association for collation and onward transmission to the Scottish Government.

3.1.2 Performance in Electoral Registration Functions

Following the annual canvass in 2011 a self-assessment, using the Electoral Commission standards, was completed and submitted to the Commission in December 2010. The self-assessment covered 10 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 6 of the 10 standards and 'At the Standard' in the remaining 4, the Board's own performance was down on previous years but this arises more from a, sometimes retrospective, tightening of the criteria for assessments by the Electoral Commission rather than any diminution in service.

For 2012/13 the Commission is reviewing its approach to assessment with submission of canvass plans and supporting documentation being required in advance of the annual canvass commencing.

3.2 Service Planning

A 3-year Service Plan reflecting the strategic aims, operational and legislative requirements of the coming years and the recommendations of a previous Best Value Audit was prepared by the Assessor & ERO in 2011 but this is reviewed annually to take account of changing internal and external demands and duties.

An addendum to the Service Plan has been agreed by the Management Team and is attached for Board Members consideration and approval (Appendix 2). Detailed operations are included in the Annual Service Calendar which lays out the tasks for the current year. 2011/12 Annual Calendar is attached (Appendix 3) for Board approval.

3.3 Customer Satisfaction Survey

During the year 2011/12, 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 at Appendix 4 and these show that:-

- By far the majority of our stakeholders (98%) find us professional, courteous and helpful.
- 58% 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 broadly maintained on a year-to-year basis, as is shown in the summary below.

	Year					
	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12
Survey Return Rate	27%	26%	28%	25%	25%	23%
Was the person with whom you communicated professional, courteous and helpful?	96%	97%	97%	97%	98%	98%
Was the matter brought to a satisfactory conclusion immediately?	59%	58%	62%	58%	62%	58%
Was the matter brought to a satisfactory conclusion?	94%	95%	98%	97%	98%	98%
Are you satisfied with the quality of the information or advice given to you?	91%	95%	96%	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, 2.7% of service users were non-white, 49% were male, 51% were female and 3.5% 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%	2.8%	2.1%	16.9%	16.2%	26.8%	33.1%	2.1%

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 averages.

3.4 Audit

3.4.1 Internal Audit of the Joint Board

There has been no Internal Audit activity in relation to the Joint Board's functions since the last report in November 2011.

3.4.2 External Audit of the Joint Board

The finances of the Joint Board for 2011/12 will be audited by Audit Scotland who completed initial investigations into systems, including governance, during the year. An Audit Plan (see Appendix 4) was completed which identified areas of risk to include:

- Insufficient interest in the VERA (Voluntary Early Retirement) scheme might impact on the Board's financial plans and delivery of efficiency savings.
- Board Meeting Minutes should be published on the website to ensure transparency abut decisions taken.
- Insufficient member representation on the Board, Sub-Committees and at Board meetings mean that constituent authorities are not appropriately represented and meetings are at risk of not being quorate.

The Early Retirement Scheme has now closed with no significant risk to the Boards planned financial position arising and Board Minutes have now been posted to the Board's website (ww.dab-vjb.gov.uk).

Notwithstanding the fact that the membership of various Sub-Committees is dealt with elsewhere on the agenda for this meeting, Members should note the risk to the governance if representation is insufficient at meetings. In the meantime, Committee support procedures have been implemented to minimise the likelihood of meetings being inquorate

3.5 Risk Management and Planning

The Management Team reviewed the existing Risk Register and Action Plans during February 2012 and the revised versions are presented (See Appendices 5(a) and 5(b)) for approval today.

4.0 Next Steps

4.1 Performance Monitoring/Key Performance Indicators (KPIs)

4.1.1 Throughout the coming year much of the technical staff will be focussing on disposal of Revaluation and subsequently submitted appeals but the real commitment to maintaining performance in relation to both the Council Tax List and the Valuation Roll will remain an area for attention. The proposed targets for 2012/13 are presented today for approval (see Appendix 1). Performance will remain a regular item for consideration and scrutiny at Management Meetings.

4.1.2 The above KPIs will be included in our Public Performance Reports which will be further developed and refined before being posted on our web site.

4.1.3 The Electoral Commission will continue to work with Electoral Registration Officers to improve the service they provide to electors. The Joint Board will participate in any such improvement activity and will continue to seek ways of improving performance in our Electoral Registration service. The ERO is also likely to be involved in consultations on proposed changes to the Electoral Commission's suite of performance indicators.

4.2 Service Planning

The Management Team will use the Service Plan and Annual Calendar to plan resources and will regularly monitor progress against it.

4.3 Customer Satisfaction

Results of the Customer Satisfaction Survey will be used by the Management Team to identify further improvement action.

The Joint Board's Comments and Complaints Policy will be amended to reflect the Scottish Public Sector Ombudsman's recently published Local Authority Model Complaints Handling Procedure and a revised policy will be presented to the Board for approval at its next meeting. In the meantime, any complaints received are considered as opportunities for learning and improvement.

4.4 Audit Action

Financial Audit Reports on the accounts for the year 2011/12 will be presented to the Board in due course.

4.5 Risk Management and Planning

The Management Team will continue to review changes to the risks and risk levels contained in the Risk Register and will monitor progress against any outstanding actions on an ongoing basis.

5.0 Recommendations

Members are asked to:

(a) Note the performance in relation to the Valuation Roll and Council Tax List KPIs for 2011/12.

(b) Approve the KPI targets for 2012/13.

(c) To note the performance in relation to the annual electoral canvass during the 2011.

(d) Approve the addendum to the Service Plan for 2011-14 and the Annual Service Calendar for 2012/13.

(e) Note the positive results from the Customer Satisfaction Survey.

(f) To note the Internal Audit Plan completed during 2011/12.

(g) To approve the Risk Register and Action Plan for 2012/13.

Person to contact:
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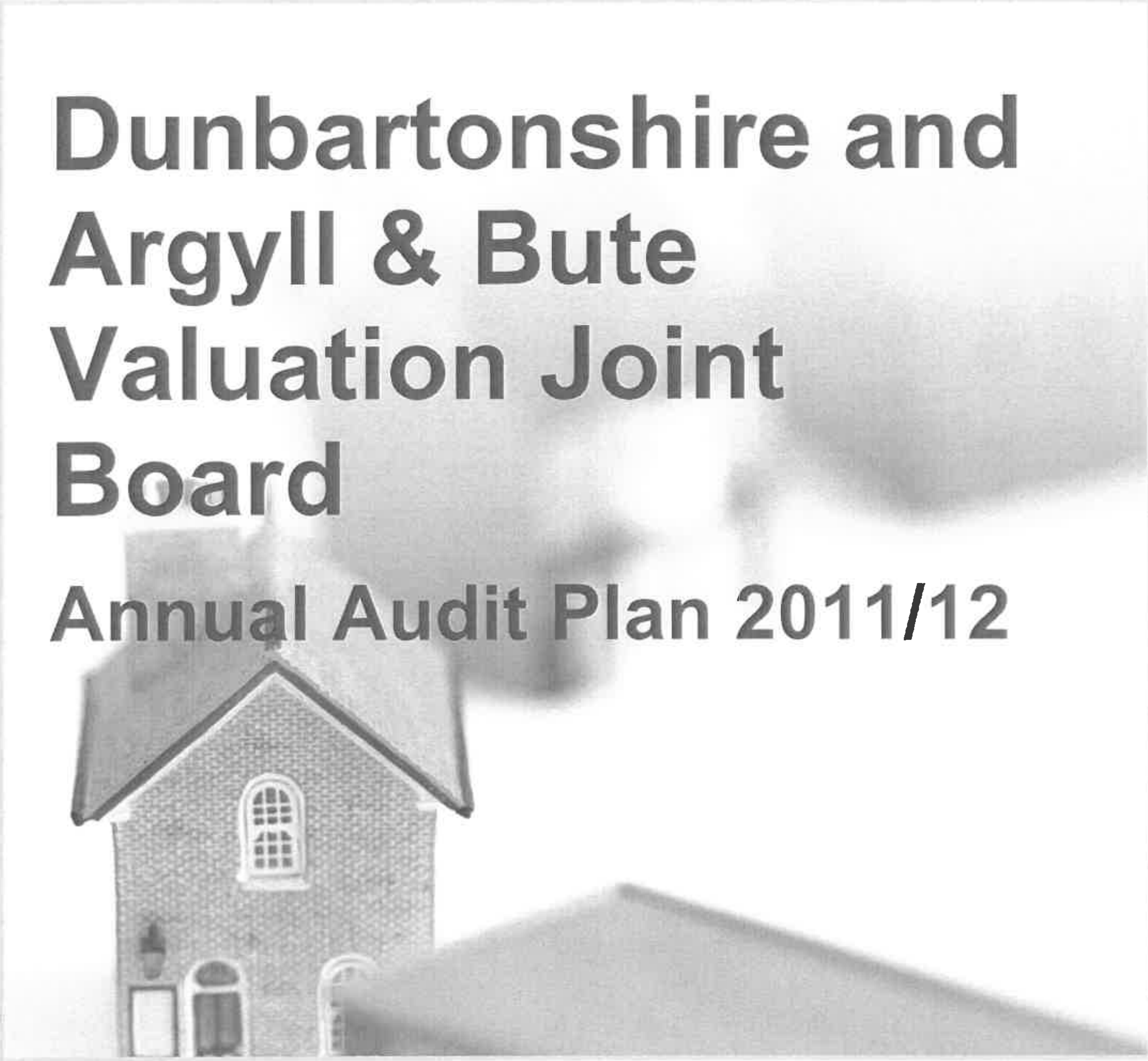
Tel: 0141 562 1260
E-mail: david.thomson@dab-vjb.gov.uk

Dunbartonshire and Argyll & Bute Valuation Joint Board

Annual Audit Plan 2011/12



AUDIT SCOTLAND

Prepared for those charged with Governance
January 2012

DRAFT

Audit Scotland is a statutory body set up in April 2000 under the Public Finance and Accountability (Scotland) Act 2000. It provides services to the Auditor General for Scotland and the Accounts Commission. Together they ensure that the Scottish Government and public sector bodies in Scotland are held to account for the proper, efficient and effective use of public funds.

DRAFT

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Summary plan

Summary of planned audit activity

Based on our analysis of the risks facing Dunbartonshire and Argyll & Bute Valuation Joint Board (the Board), our planned work in 2011/12 includes:

- an audit of the financial statements and provision of an opinion on whether:
  - they give a true and fair view of the financial position of the Board as at 31 March 2012 and its income and expenditure for the year then ended
  - the accounts have been properly prepared in accordance with the Local Government (Scotland) Act 1973 and the 2011 Code
- provision of the annual report on the audit addressed to the Board and the Controller of Audit
- a review and assessment of the Board's governance and performance arrangements in a number of key areas including: review of internal controls; the adequacy of internal audit, standing orders and financial regulations.

Introduction

1. Our audit is focused on the identification and assessment of the key challenges and risks to the Board in achieving its business objectives. We also assess the risk of material misstatement or irregularity in the Board's financial statements. This report summarises the specific governance and other risks facing the Board, and sets out the audit work that we propose to undertake in 2011/12 to address these. Our annual audit plan reflects:
   - the risks and priorities facing the Board
   - current national risks relevant to local circumstances
   - the impact of changing international auditing and accounting standards
   - our responsibilities under the Code of Audit Practice as approved by the Auditor General for Scotland and the Accounts Commission
   - issues brought forward from previous audit reports.

Our responsibilities

2. Our responsibilities, as independent auditor, are established by the Local Government (Scotland) Act 1973 and the Code of Audit Practice, and guided by the auditing profession's ethical guidance.

3. Audit in the public sector goes beyond simply providing assurance on the financial statements and the organisation's internal control environment. We are also required to provide a view on performance and the organisation's use of resources. In doing this, we aim to support improvement and accountability.

4. In carrying out our audit, we seek to gain assurance that the Board:
   - has good corporate governance arrangements in place which reflect the three fundamental principles of openness, integrity and accountability
   - has systems of recording and processing transactions which provide a sound basis for the preparation of financial statements and the effective management of its assets and interests
   - prepares financial statements which give a true and fair view of the financial position at 31 March 2012 and income and expenditure for the year then ended, in accordance with the Local Government (Scotland) Act 1973 and other applicable laws and regulations, including the 2011 Code of practice on local authority accounting in the United Kingdom (the Code). The 2011 Code applies to reporting periods commencing 1 April 2011.
   - has systems of internal control which provide an adequate means of preventing or detecting material misstatement, error, fraud or corruption
   - complies with established policies, procedures, laws and regulations
   - proactively manages and reviews its performance in line with its strategic and operational objectives
   - has made proper arrangements for securing best value in its use of resources.

Our approach to the audit of the accounts

5. Our audit approach is based on an understanding of the characteristics, responsibilities and principal activities, risks and governance arrangements of the Board, and identification of the key audit risks and challenges in the local government sector generally. This approach includes:
   - understanding the business of the Board and the risk exposure which could impact on the financial statements
   - assessing the key systems of internal control, and considering how risks in these systems could impact on the financial statements
   - identifying major transaction streams, balances and areas of estimation, understanding how the Board will include these in the financial statements and developing procedures to audit these
   - assessing the risk of material misstatement in the financial statements, in conjunction with our evaluation of inherent risk, the control environment and control risk as part of our risk assessment
   - determining the nature, timing and extent of our testing programme to provide us with sufficient appropriate audit evidence as to whether the financial statements are free of material misstatement.

6. Through this approach we have also considered and documented the sources of assurance which will make best use of our resources and allow us to focus testing on higher risk areas during the audit of the financial statements. The main areas of assurance for the audit come from planned management action and reliance on systems of internal control. Management action being relied on for 2011/12 includes:
   - comprehensive closedown procedures for the financial statements accompanied by a timetable issued to all relevant staff
   - clear responsibilities for provision of accounts and working papers being agreed
   - delivery of unaudited accounts to agreed timescales
   - a comprehensive working papers package and supporting records to demonstrate full compliance with the requirements of IFRS
   - completion of the internal audit programme for 2011/12.
7. Auditing standards require internal and external auditors to work closely together to make optimal use of available audit resources. We seek to rely on the work of internal audit wherever possible and, as part of our planning process we carry out an early assessment of the internal audit function. Internal audit is provided by the internal audit section within West Dunbartonshire Council. Based on our review of internal audit we plan to place formal reliance on the areas of work set out in Appendix D.
8. Our approach to the audit of the financial statements is based on an integrated assessment of risk across the Code of Audit Practice responsibilities in relation to governance, performance and opinion.
9. At the completion of the audit we will provide Members and the Controller of Audit with an annual report on the audit containing observations and recommendations on significant matters which have arisen in the course of the audit.

Responsibility for the preparation of accounts

10. The Board utilises the services of West Dunbartonshire Council's finance function for its operational and accounting requirements. However it is the responsibility of the Board and the Treasurer as Accountable Officer to prepare the financial statements in accordance with the Code. This means:
    - acting within the law and ensuring the regularity of transactions by putting in place systems of internal control to ensure that financial transactions are in accordance with the appropriate authority;
    - maintaining proper accounting records;
    - preparing financial statements timeously which give a true and fair view of the financial position of the Board as at 31 March 2012 and its expenditure and income for the year then ended;
    - preparing an explanatory foreword.

Format of the accounts

11. The financial statements should be prepared in accordance with the Code which constitutes proper accounting practice for the purposes of section 12 of the Local Government Scotland Act 2003.

Audit issues and risks

12. Based on our discussions with staff, attendance at Joint Board meetings and a review of supporting information, we have identified the following audit issues for your organisation.

13. **VERA applications** - The deadline for applications for the Board's early release scheme has been extended from 9 December 2011 to mid February 2012 with the deadline for agreement or rejection of applications extended till 31 May 2012. If insufficient applications are received this may impact on the Board's financial plans and delivery of efficiency savings.

14. **Member representation** - A review of member representation has identified the following issues:
    - There is a requirement for five members from Argyll & Bute and West Dunbartonshire Council and six from East Dunbartonshire Council however there are currently only three members appointed by Argyll & Bute Council.
    - There is a requirement for representation from each constituent authority on sub-committees however there is no member from Argyll & Bute Council on either the Property Sub-Committee or Complaints-Sub Committee.
    - The quorum for board meetings is four members with at least one from each constituent authority. There was no representation from West Dunbartonshire Council at the Board meeting held on 10 June 2011 meaning the meeting was not quorate.

15. **Publication of minutes** - A review of the Board's website highlighted that the last Board minutes published were for the meeting held on 12 June 2009.

Summary assurance plan

16. In most cases, actions to manage the identified issues are either planned or already underway within the organisation. Details of the sources of assurance that we have received for each of these risks and any audit work we plan to undertake are also set out in Appendix A. In the period prior to the submission of the unaudited financial statements, we will liaise with senior officers on any new or emerging issues.

Materiality

17. We consider materiality and its relationship with audit risk when planning the nature, timing and extent of our audit and conducting our audit programme. Specifically with regard to the financial statements, we assess the materiality of uncorrected misstatements, both individually and collectively.

18. International Standard on Auditing 320 states that, "Misstatements, including omissions, are considered to be material if they, individually or in the aggregate, could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements; judgments about materiality are made in light of surrounding circumstances, and are affected by the size or nature of a misstatement, or a combination of both; and judgments about matters that are material to users of the financial statements are based on a consideration of the common financial information needs of users as a group. The possible effect of misstatements on specific individual users, whose needs may vary widely, is not considered."

19. When considering, in the context of a possible qualification to the audit opinion, whether the misstatement of an item, or a number of items taken together, is material in terms of its monetary value, we use professional judgement, experience and internal guidelines from peers as broad guidance in regard to considering whether the results of tests of detail are material.

20. An item may be judged material for reasons other than its monetary or quantitative value. An inaccuracy, which would not normally be regarded as material by amount, may be important for other reasons. When such an item affects a critical point in the accounts, its materiality has to be viewed in a narrower context (for example the failure to achieve a statutory requirement, an item contrary to law, or areas affected by central government control). Again we use professional judgement, experience and internal guidelines from peers to determine when such matters would fall to be covered in an explanatory paragraph, rather than as a qualification to the audit opinion.

Reporting arrangements

21. Under the Local Government (Scotland) Act 1973, there is a requirement for unaudited financial statements to be presented to the Board and the Controller of Audit within 3 months of the financial year end i.e. 30 June. The non-statutory target for audit completion is 30 September. To achieve this target, it is critical that a timetable for the audit of the accounts is agreed with us. An agreed timetable is included at Appendix B of this plan, which takes account of submission requirements, planned Joint Board meeting dates and audit resources.

22. Matters arising from our audit will be reported on a timely basis and will include agreed action plans. Draft management reports will be issued to the Assessor and Electoral Registration Officer to confirm factual accuracy. Responses to draft reports are expected within three weeks of submission.

23. A copy of all final agreed reports will be sent to the Assessor and Electoral Registration Officer, Treasurer, Chief Auditor and Audit Scotland's Best Value and Scrutiny Improvement Group.

24. We will provide an independent auditor's report to the Board and the Accounts Commission for Scotland that the audit of the financial statements has been completed in accordance with applicable statutory requirements, including an opinion on those financial statements. An

annual report to members and the Controller of Audit will also be produced to summarise all significant matters arising from the audit and overall conclusions about the Board's management of key risks.

25. All annual reports produced by Audit Scotland are published on our website (www.audit-scotland.gov.uk).

26. The full range of outputs to be delivered by the audit team are summarised in Exhibit 1.

Exhibit 1: 2011/12 Planned Outputs

Planned outputs	Target delivery date
Report to Board in terms of ISA 260 (Communication of audit matters to those charged with governance)	28 September 2012
Independent auditor's report on the financial statements	28 September 2012
Annual report to Members and the Controller of Audit	31 October 2012

Quality control

27. We are committed to ensuring that our audit reflects best practice and demonstrates best value to the Board and the Accounts Commission. We operate a strong quality control framework that seeks to ensure that your organisation receives a high quality service. The framework is embedded in our organisational structures and processes and includes an engagement lead for every client; in your case this is, Elaine Boyd, who is responsible for ensuring that our work is carried out on time and to a high quality standard.

28. As part of our commitment to quality and continuous improvement, we may periodically seek your views. We would be grateful for any feedback on our services.

Fees and resources

29. In the context of the challenges faced by the public sector, the impact of national spending decisions, and changes made in Audit Scotland's own overall budget we have re-examined our audit fee in 2011/12. Our proposed fee for the 2011/12 audit of the Board is £8,011 and covers:

- all of the work and outputs described in this plan
- a contribution towards the costs of national performance studies and statutory reports by the Controller of Audit and the work of the Accounts Commission
- attendance at key meetings
- access to advice and information on relevant audit issues
- access to workshops/seminars on topical issues
- travel and subsistence costs.

30. In determining the agreed fee we have taken account of the risk exposure of the Board, the management assurances in place and the level of reliance we plan to take from the work of internal audit. We have assumed receipt of the draft accounts and working papers by 31 May 2012.

31. We reserve the right to charge an additional fee for further audit work in such instances as late receipt of the draft financial statements, the lack of agreed management assurances or being unable to take planned reliance from the work of internal audit. An additional fee may be required if our audit cannot proceed as planned.

32. An additional fee will be required in relation to any work or other significant exercises not within our planned audit activity. An additional fee will also be charged for work on any grant claims or returns not included in the planned outputs noted previously.

33. Fiona Kordiak, Director, Audit Services is the appointed auditor for all local authorities audited by Audit Scotland. In practice, this operates by delegating management and certification responsibilities to Assistant Directors/Senior Audit Managers. For the Board the Senior Audit Manager is Elaine Boyd.

34. The local audit team will be led by Laurence Slavin who will be responsible for the day to day management of the audit and who will be your primary contact. Details of the experience of our team are provided at Appendix C. The core audit team will call on other specialist and support staff as necessary.

Independence and objectivity

35. Auditing and ethical standards require the appointed auditor to communicate any relationships that may affect the independence and objectivity of audit staff. We are not aware of any such relationships within the audit team.

36. We comply with ethical standards issued by the Auditing Practices Board and with Audit Scotland's requirements in respect of independence and objectivity, as summarised at Appendix E.

Appendix A - Summary assurance plan

In this section we identify a range of operational risks facing the Board, the related source of assurance received and the audit work we propose to undertake to secure additional assurance. The management of risk is the responsibility of the Board and its officers, with the auditor's role being to review the arrangements put in place by management. Planned audit work, therefore, will not necessarily address all residual risks.

Risk	Source of Assurance	Planned audit action
Insufficient interest in the VERA scheme might impact on the Board's financial plans and delivery of efficiency savings.	This risk was significantly reduced by the 3-year local government settlement announced subsequent to the November VJB meeting. Indicative budgets presented to Board in January 2012 assume no redundancies or early retirements.	Monitor financial performance through routine audit work.
Insufficient member representation on the Board, sub-committees and at Board meetings mean that constituent authorities are not appropriately represented and meetings are at risk of not being quorate.	Joint Board clerks now e-mail/phone round members to ensure sufficient representation. Councillor Nisbet (ABC) agreed to substitute on the Property Sub-Committee at the November Board meeting. Unlikely to be a need for a Complaints Committee in advance of the May elections. Review memberships of both the Board and Committees after the May 2012 elections.	Monitor representation through minute review.
Board minutes should be published on the website to ensure transparency abut decisions taken.	Website is now up to date. Agreement now in place that Board clerks will provide pdf versions of approved Minutes for VJB to post on website. VJB investigating options to 'tag' the relevant web page to send reminder to update.	Issue closed.

Appendix B - Financial statements audit timetable

Key stage	Date
Testing and review of internal control systems and transactions	31 May 2012
Provision of closedown procedures to audit	April 2012
Planned Board approval of unaudited financial statements	May 2012
Latest submission of unaudited financial statements with working papers package	31 May 2012
Progress meetings with lead officers on emerging issues	As required
Final clearance meeting with Treasurer	By 28 September 2012
Report to Treasurer on the audit of financial statements (ISA 260)	By 28 September 2012
Independent Auditors Report signed	By 30 September 2012
Annual report to members and the Controller of audit	31 October 2012

Appendix C - Audit team

A summarised curriculum vitae for each core team member is set out below:

Elaine Boyd FCCA

Senior Audit Manager

Elaine has ten years experience of public sector audit with Audit Scotland, covering local government, health and central government. Prior to this, Elaine spent seven years in a financial management and audit role within the public sector and seven years in private practice.

Laurence Slavin CPFA

Senior Auditor

Laurence has eight years experience of public sector audit with Audit Scotland, covering local government, health and education. Prior to this Laurence spent seven years in an IT audit role within the private practice and gained experience both in an audit capacity and as a consultant on large scale IT projects.

Pauline Murray

Auditor

Pauline joined Audit Scotland in 2008 as a professional trainee and qualified in September 2011. Prior to joining Audit Scotland Pauline worked in a range of roles across the voluntary and public sector. She has gained experience on local government and health audits.

Ian Docherty

Professional Trainee

Ian joined Audit Scotland in 2011 as a professional trainee and will commence studying for the Institute of Chartered Accountant of Scotland qualification in September 2012.

Appendix D - Reliance on internal audit

Auditing standards require internal and external auditors to work closely together to make optimal use of available audit resources. We seek to rely on the work of internal audit wherever possible and as part of our planning process we carry out an early assessment of the internal audit function. Our review of the internal audit service provided by West Dunbartonshire Council Internal Audit team concluded that it operates in accordance with the CIPFA code of practice for internal audit in local government. We therefore plan to place reliance on the work of internal audit in the following areas:

- Council tax & NDR valuations
- General ledger
- Payroll
- Trade payables
- Audit assurance statement 2011/12

Appendix E - Independence and Objectivity

Auditors appointed by the Auditor General for Scotland are required to comply with the Code of Audit Practice and standing guidance for auditors, which defines the terms of appointment. When auditing the financial statements auditors are also required to comply with the auditing and ethical standards issued by the Auditing Practices Board (APB). The main requirements of the Code of Audit Practice, standing guidance for auditors and the standards are summarised below.

International Standards on Auditing (UK and Ireland) 260 (Communication with those charged with governance) requires that the appointed auditor communicates:

- A statement that the engagement team and others in the firm as appropriate, the firm and, when applicable, network firms have complied with the APB's Ethical Standards for auditors;
- All relationships and other matters between the firm, network firms, and the entity that, in the auditor's professional judgment, may reasonably be thought to bear on independence. This shall include total fees charged during the period covered by the financial statements for audit and non-audit services provided by the firm and network firms to the entity and components controlled by the entity. These fees shall be allocated to categories that are appropriate to assist those charged with governance in assessing the effect of services on the independence of the auditor; and
- The related safeguards that have been applied to eliminate identified threats to independence or reduce them to an acceptable level.

The standard defines 'those charged with governance" as "the person(s) or organization(s) with responsibility for overseeing the strategic direction of the entity and obligations related to the accountability of the entity. This includes overseeing the financial reporting process." In your case, the appropriate addressees of communications from the auditor to those charged with governance is the Treasurer. The auditor reserves the right to communicate directly with members on matters which are considered to be of sufficient importance.

Audit Scotland's Code of Audit Practice requires appointed auditors to carry out their work independently and objectively, and ensure they do not act in any way that might give rise to, or could reasonably be perceived to give rise to, a conflict of interest. Appointed auditors and their staff should avoid entering in to any official, professional or personal relationships which may impair their independence, or might lead to a reasonable perception that their independence could be impaired.

The standing guidance for auditors includes a number of specific requirements. The key requirements relevant to this audit appointment are as follows:

- during the currency of an appointment, auditors should not perform non-audit work for an audited body, consultancy or otherwise, without the prior approval of Audit Scotland

- the appointed auditor and key staff should, in all but exceptional circumstances, be changed at least once every five years in line with Audit Scotland's rotation policy
- the appointed auditor and audit team are required to carry out their duties in a politically neutral way, and should not engage in high profile public party political activity
- the appointed auditor and audit team must abide by Audit Scotland's policy on gifts and hospitality, as set out in the Audit Scotland Staff Code of Conduct.

Best Value Report - Appendix 2

DAB VJB

Dunbartonshire and Argyll & Bute Valuation Joint Board

ASSESSOR AND ELECTORAL REGISTRATION OFFICER

SERVICE PLAN 2011-2014

April 2012 - Update

Background

Dunbartonshire and Argyll & Bute Valuation Board is committed to a three-year Service Planning Schedule. The most recent Service Plan approved by the Joint Board covers the period 2011-2014.

As the environment in which the Board operates is constantly changing, there is a need to review the Service Plan annually. Rather than produce a fully revised Plan, however, this 'Update' includes only such changes and new tasks that have occurred or become known since approval of the main document. It should therefore be read along with the main 2011-14 Service Plan. All references/numberings contained within this document refer back to that Plan.

The Annual Calendar for 2012-13 will reflect the changes below.

PART ONE – SERVICE FUNCTION

1.0 Introduction

As at time of writing, the staffing complement stands at 57.5 but it was expected to reduce by 0.75 on the voluntary severance of the Secretary in Campbeltown.

The Scottish National Party was returned to power in the May 2011 Scottish Parliamentary elections and it remains government policy to replace the Council Tax. Indications are, however, that Local Income Tax would be implemented only once a mechanism to deal with nationally collected taxes was established. This is not expected to happen prior to 2016 so the service assumption remains that the existing Council Tax system will need to be administered until then.

1.1 Valuation Roll

Concerns about the economy and its effect of property values have continued and a further tranche of 1986 appeals mostly related to the economic circumstances was submitted in the year to March 2012, largely effective from 1st April 2011.

This increased appeal workload is exacerbated by delays in the disposal of 2010 Revaluation appeals due to the requirement for extended litigation in respect of values to be applied at, or following, the publication of Revaluation Rolls. Little progress is likely to be possible until appeals for subjects in The Mercat (Kirkaldy) and the Overgate (Dundee) Shopping Centres have been heard by the Lands Valuation Appeal Court. Further litigation is to be expected in appeals for subjects valued by other methods.

1.2 Valuation List

At the time of writing, there was some speculation in the press that the UK Government might be considering a 'Mansion Tax' which may take the form of an extension to the existing Council Tax system. As local government finance is a devolved matter, however, and the Scottish Government have not been seen to support the proposals, the working assumption is that the Council Tax system will remain as it is for the foreseeable future.

1.3 Register of Electors

The UK Government has brought forward the proposed implementation of Individual Electoral Registration (IER) to 2014. Although much of the change will take place beyond the timetable for this Service Plan, there are implications for the period to March 2014. Relevant matters include:-

(a) The ERO and the Principal Administrative Officer are members of the Cabinet Office's Scottish Implementation Project Team. This will have the advantage of keeping DABVJB well informed of emerging policy and procedure but will require the application of time and resource.
(b) The current proposal is to delay the normal annual canvass which would be expected in the autumn of 2013 into the period January – March 2014.
(c) The refresh of Absent Voter Personal Identifiers which is scheduled for early 2014 may be postponed and integrated with the IER 'write out' which will replace the 2014 canvass.
(d) The 'Eros' Electoral Management system used by the VJB may have to be amended/ developed in preparation for the new approach to registration.
(e) The Cabinet Office have advised that the implementation and possibly the early years of the new system will be fully funded from UK Government funds, though no mechanism for allocation of this funding has yet been established.

Early 2012 also brought both UK and Scottish Government consultations on a possible Scottish referendum on independence. The Scottish Government's preference is for the referendum to take place in autumn 2014 which is beyond the term of this Service Plan. The legislative requirements, including the franchise, and procedural arrangements for such a referendum will, however, need to be understood and preparations will need to have commenced well in advance of the actual date of the referendum. The UK Government's preference is for an earlier poll which might well bring all the preparations into the currency of the 2011-14 Service Plan. In either event, the VJB will retain an active interest in emerging policy and implement such change as is required.

1.4 Other Functions

The Royal Mail has indicated a fundamental change to their charging policies to take effect in April 2012 with the likelihood of significant cost increases in both outgoing and incoming mail. Investigations will therefore need to be continued into which providers offer the best, most efficient, services for the Joint Board's various mailing patterns. This may involve the expansion of the annual canvass 'print' contract to a 'print and mailing' arrangement which, in turn, has consequences for the tendering procedures applied and the award of contract. Various operations may have to be reviewed in light of potentially significant increases in mailing costs.

PART TWO – CORE OBJECTIVES

2. 1 The Valuation Roll

2.1.3 See above regarding further appeal submissions in 2011/12. The volumes of appeals may yet force a change to the December 2013 disposal target for appeals submitted at the Revaluation or up the 31st March 2012.

2.2 The Council Tax Valuation List

See above for assumptions relating to ongoing provision of the Council Tax valuation service

2.3 Register of Electors

The issues discussed above are likely to have several effects.

2.3.1 The annual canvass in 2013 is likely to be delayed until early 2014. The whole planning timetable will be similarly affected.

2.3 8. In July 2011 the Minister for Political and Constitutional Reform announced that the CORE project was being abandoned. Electoral data will, however, need to be retained in the naming and addressing standards previously established by the project.

2.4 Corporate Governance

2.4.1 A new Joint Board will need to be established in the weeks following the local government elections in May 2012. A new Convenor and Vice-Convenor will be established at the first meeting of the Joint Board, along with the membership of relevant Sub-Committees.

2.5 Accountability

2.5.2 The current arrangements for external audit came to an end following the publication of audited accounts for 2010/11. Audit Scotland were appointed as the Joint Board's auditors for a period of 5 years commencing with the financial year 2011/12.

2.6 Best Value

2.6.5 The Scottish Public Sector Ombudsman's Guidance on a Model Complaints Handling Procedure is now scheduled for publication some time in March 2012. A review of the Joint Board's complaints procedure will follow thereafter.

2.7 Equal Opportunities

2.7.1 In November 2011 the Joint Board approved a new, combined Equalities Scheme covering all the 'General Duties' as they apply to the protected characteristics referred to in the 2010 Equality Act. The Specific Duties of the Act will be provided for by Regulation of the Scottish Ministers but, despite these being expected in March 2012, the details of the Regulations were still unknown at time of writing. The Joint Board's Policy and procedures will be reviewed in light of these Regulations.

2.7.3 The suite of Equalities reports produced by the Joint Board take account of the General Duties of the 2010 Act and will be further reviewed when the Specific Duties become known. Despite the comments at 2.7.1 in respect of the new Specific Duties, it is understood that each authority will be required to report/publish Equalities 'Outcomes' in April 2013 so preparations for this change will be required in 2102/13.

2.8 Staffing Matters

2.8.3 Following a request for voluntary severance by the Secretary in the Campbeltown office, a review of the requirements of the post were carried out and it was agreed that the post should be filled on a part-time basis. The preferred approach to filling the vacancy was to have an Administrative Assistant (which is an equivalent grade) to cover the post for half of the week. The half vacancy in both posts will be carried for the purpose of efficiency savings.

2.8.3 With staffing levels now being below the previous complement and there being two members of staff in the Campbeltown clerical office off on maternity leave, consideration is being given to employing at least one temporary member of staff to cover the canvass period.

2.10 Information Technology

2.10.1 The relationship with WDC's ICT& BD is under review with a draft Service Level Agreement (SLA) having been tabled for discussion. It is likely that progressing this matter will require attention and resource in the year ahead.

2.10.2 The IT architecture review was not, as originally planned, carried out in full. Local network servers have been replaced and the communications lines to the Campbeltown office have been switched to broadband. Issues have arisen from this latter change which will require further investigation during the early part of 2012/13 and, possibly, remedial work. The option to change over to broadband in the Clydebank office will remain open for the foreseeable future though, given the issues referred to above, the presumption is that no changeover will be made in the short term.

2.10.7 April 2012 will see the implementation of the 'survey log database' within the Assessor's Progress system to replace the existing Access database.

2.12 Key Partnerships

2.12.1 Changes to the personnel involved and to the approach to service delivery have resulted in invitations to Corporate Services meetings ceasing. This will require that direct liaison with the various service departments is, at least, maintained at current levels.

2.12.4 The Electoral Management Board for Scotland has now been established in statute and is no longer referred to as the 'Interim' Electoral Management Board.

2.12.7 The Joint Board's 'Extra Mile' Award has become established and will remain in place for the foreseeable future.

2.13 Miscellaneous

2.13.3 For various reasons, the phase 3 building works in Clydebank were not carried out during 2011/12. It will remain a priority to have these works completed in the early part of 2012/13.

Further, a capital bid for completing roof upgrade works to the building during 2012/13 was approved by the Joint Board in January 2012. These works will be scheduled, by arrangement with WDC and the relevant roofing contractor, for the summer months of 2012.

PART THREE

KEY ACTIVITIES AND OUTCOMES

3.1 THE VALUATION ROLL

3.1.1 Maintenance of the Valuation Roll

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Record all known development activities, including planning permissions and building control warrants granted, within the Assessors Progress system and in accordance with the DAB VJB Guidance/ Clerical Instructions and within the agreed timescales.	1,4,10,11	Divisional Assessors/ Admin Supervisors	On receipt in accordance with schedules
(l)	Issue Returns of Information requesting information on ownership, tenancy and occupation of the property along with information relating to physical alterations and rental details. Electronic returns facility now available. Financial restrictions have resulted in this no longer being carried out annually. Complete only as agreed by Management Team	4,10,12,14	Admin Supervisors	As required – normally to be in June/July if completed
(n)	Issue Customer Care questionnaires in accordance with the sampling methods and timetables within the revised DAB VJB Customer Satisfaction Policy.	7,10,11,12,14	Admin Officers (Grade 5s)	Monthly

3.1.3/3.1.4 Running Roll Appeals

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Record appeals received arising from amendments made to the 2010 Valuation Roll or appeals made on basis of changing economic circumstances.	4,10,13	Admin Supervisors	Continuous but particularly toward year-end

3.2 THE COUNCIL TAX VALUATION LIST

3.2.1 Maintenance of the Council Tax Lists

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Record all known development activities, including planning permissions and building control warrants granted, within the Assessors Progress system and in accordance with DAB VJB Guidance/Clerical Instructions and within the agreed timescales.	2,5,10,11	Divisional Assessors/ Admin Supervisors	On receipt in accordance with schedules
(l)	Issue Customer Care questionnaires in accordance with the sampling methods and timetables within the revised DAB VJB Customer Satisfaction Policy.	7,9,10,11,12,14	Admin Officers (Grade 5s)	Monthly

3.2.2 Amendments to Bands following Alteration and Subsequent Sale

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Receive and record all the sales of all domestic properties in Dunbartonshire, Argyll and Bute (Including such sections of Glasgow and Stirlingshire Registers as are required) and check for matches with development records.	2,5,10,11,12	Admin Supervisors	On receipt of notification
(a)(1)	Test semi-automation of the receipt and recording procedures and decide on viability of these for future		Valuation Working Group/Clerical staff	Spring 2012

3.2.3 Proposals and Appeals

Item	Description	Objective(s)	Ownership	Date/Recurrence
(j)	Issue Customer Care questionnaires in accordance with the sampling methods and timetables within the revised DAB VJB Customer Satisfaction Policy.	7,9,10,11,12,14	Admin Officers (Grade 5s)	Monthly

3.3 THE ELECTORAL REGISTER

3.3.1 Annual Register of Electors

This whole canvass timetable will need to be reviewed if/when it is confirmed that the 2013 canvass will be moved to early 2014. In the meantime, short terms changes are highlighted below.

Item	Description	Objective(s)	Ownership	Date/Recurrence
(b)	Invite tenders for printing and issuing canvass forms. Specification may be extended to include printing and mailing of canvass forms.	3,9,10,11,12,13,14	PAO	Annually, April/May
(c)	Award contract for above. New tender procedures may require Board/Finance Committee approval	3,9,10,11,12,13,14	ERO/PAO	Annually, June/July
(d)(1)	Agree and implement recruitment and payroll processes with WDC	3,8,9,10,11,13	PAO	Prior to July 2012
(d)(2)	Recruit temporary office staff as required	3,8,9,10,13	PAO	August or as required
(h)	Check all initial non-returns to Council Tax and other data sources	3,9,10,11,13	Admin Supervisors	Annually, September – November
(h)(1)	Investigate the options to complete these matches electronically		Systems Officer	Prior to Canvass 2012

3.3.2 Maintenance of Register of Electors

Item	Description	Objective(s)	Ownership	Date/Recurrence
(p)	Issue Customer Care questionnaires in accordance with the sampling methods and timetables within the revised DAB VJB Customer Care Policy	7,9,10,11,12,14	Admin Supervisors	Monthly (except during canvass)

3.3.3 Elections – For each Election, individual timetables will be agreed with ROs and other interested parties. Regard will be had to directions and advice from Elections Management Board and Electoral Commission.

Timetable in place and being adhered to 2012 local govt elections. Repeat for 2014 Euro elections. Process and or system changes may be required in advance of any independence referendum which may take place in 2014.

3.3.4 Absent Voters – Collection of Personal Identifiers

Item	Description	Objective(s)	Ownership	Date/Recurrence
(g)	Refresh personal identifiers as required by statute In accordance with legal advice received, the bulk refresh of 2008 AV applicants will not be required until January 2014. This timetable may be changed to tie with the IER 'write out' in late summer/autumn 2014	6, 7,9,10,11,12,13,14	Admin Supervisors	Every 5 years from 2014

3.3.6 Individual Registration

No specific plans can be made at this stage but ERO and PAO will maintain an awareness of likely change requirements during consultations, pilots and draft legislative stages. Funding will be a major consideration.

ERO and PAO will take part in, and contribute to, the Cabinet Office's Scottish Implementation Project Team

3.3.6 CORE Project – Refer to ER Data Standards project papers for details

All reference to CORE Project should simply refer to the maintenance of naming and address Data Standards established by the project.

3.4 CORPORATE GOVERNANCE

3.4.1 Joint Board Meetings

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Invite nominations for the Board and agree timetable for Valuation Joint Board Meetings	7,12,13	Board/Clerk to DAB VJB	May 2012 and Annually
(c)	Appoint Office Bearers and Committees as per Standing Orders	12,13	Board members and Clerk to DAB VJB	May 2012 and following resignation/ by-election etc

3.4.6 Performance Management, Planning & Reporting

Item	Description	Objective(s)	Ownership	Date/Recurrence
(h)	Report performance to Scottish Government through SAA Governance Committee	7,11,12	Depute Assessors	Annually in June

3.4.8 Personnel etc Policies and Procedures

Item	Description	Objective(s)	Ownership	Date/Recurrence
(b)	Consider new/revised West Dunbartonshire Polices and procedures for adoption/adaptation in DAB VJB	7,8,10,14	Management Team	On receipt
(b)(1)	Specifically to review, adapt and implement a new Attendance Management Policy		Assessor/MT	For June 2012 Board meeting

3.5 ACCOUNTABILITY

No changes to Activities but note appointment of Audit Scotland as External Auditors.

3.6 BEST VALUE

3.6.5 Customer Comments and Complaints

Item	Description	Objective(s)	Ownership	Date/Recurrence
(d)	Review Customer Comment and Complaints Policy (to take account of SPSO's Model Complaints Handling Procedure)	7,9,11,12,13	Assessor	Following publication by SPSO (expected March 2012) and annually thereafter

3.7 EQUAL OPPORTUNITIES

3.7.1 Encouraging Equal Opportunities and Ensuring Compliance

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review Equalities Policies and Action Plans	7,8,10,11,12,14	Depute Assessor	Following confirmation of Specific Duties and annually thereafter

3.7.2 Policy Review

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a) – (c)	Review Equality Scheme	7,8,10,11,12,14	Depute	Following confirmation of Specific Duties and 3-yearly*

* Or in line with WDC or changes in legislation

3.7.3 Equalities Reporting

Item	Description	Objective(s)	Ownership	Date/Recurrence
(h)	Review reporting requirements in accordance with Equality Act 2010	8,9,10,12	Depute	Following confirmation of Specific Duties
(h)(1)	Prepare to Publish Equality 'Outcomes'		Depute	In advance of April 2013

3.7.4 Promotion and Training

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Train/Brief staff in relation to Equalities duties	8,10,11,13,14	Assessor/Depute	At induction and as required – specifically when Scheme reviewed following confirmation of Specific Duties

3.8 STAFFING AND PERSONNEL MATTERS

3.8.3 Staffing Review

Item	Description	Objective(s)	Ownership	Date/Recurrence
(g)	Review staffing at retirals, resignations **and as budget pressures require**	9,11,12,13	Management Team	Continually
(g)(1)	Specifically, implement such change as is required by voluntary severance of Secretary in Campbeltown		Assessor/PAO	April 2012
(h)	Review staffing in light of changing internal and external factors.	7,9,11,12,13	Management Team	Continually
	Specifically, recruit temporary staff for canvass period to cover for maternity absence. See 3.3.1(d)(2) above		Assessr/PAO	July/August 2012

3.9 FINANCE AND BUDGETING

3.9.2 Budget Preparation

Item	Description	Objective(s)	Ownership	Date/Recurrence
(f)	Review of Mailing costs in advance of budget planning process	4,5,6,9,11,13	PAO	Spring/Summer 2012

3.10 INFORMATION TECHNOLOGY

3.10.1 Business Systems Support

Item	Description	Objective(s)	Ownership	Date/Recurrence
(g)	Input into and liaise with WDC on proposal to implement a Service Level Agreement for the provision of ICT services	7,9,11,13	Depute Assessor/Systems Officers/Assessor	As required

3.10.2 Asset Refresh

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review PCs, other hardware and communication links which are faulty, obsolete, impeding performance or due (in accordance with the IT Strategy) for replacement	1-6,11,12,13	Systems Officers	Annually, June/July
(a)(1)	In particular, investigate issues relating to architecture changes in Campbeltown, including Citrix issues, Junipers Devices and broadband links, and make recommendation for improvements to performance and resilience		Systems Officers/ WDC ICT	Spring 2012

3.10.5 Assessors 'Progress' System

Item	Description	Objective(s)	Ownership	Date/Recurrence
(c)	Maintain and further develop system to meet agreed business requirements of internal working groups and Management Team.	1,2,4,5,7,8,9,11,13	Depute, Systems Officers, Analyst/Programmer	See Project Log
(c)(1)	Specifically, implement new survey log database		Analyst/Programmer	April 2012

3.10.7 Satellite Systems

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review use and functionality of Land Register/Sales databases Specifically, to review the proposed automation of Sales data matching. See 3.2.2 (a)(1)	2,5,7,8,9,11,13	Depute/Assistant Systems Officer Valuation Working Group/Systems Officers/ Clerical Staff	See ongoing Review of IS Strategy Spring 2012
(c)	Implement survey log database/procedures into Assessors Progress system	1,2,4,5,7,8,9,11,13	Depute/Assistant Systems Officer	April 2012

3.10.8 Assessors Portal Project

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Attend Project Management Committee meetings in accordance with requirements of Portal Strategy Document	7,8,9,11,12,13	D Thomson	Two-Monthly/Quarterly
(b)	Attend Project Team meetings in accordance with requirements of Project Strategy Document	7,8,9,11,12,13	D Paterson	Two-monthly/Quarterly
(c)	Attend Portal Information Management Working Group Meetings	7,8,9,11,12,13	D Paterson	Two-monthly/ Quarterly

3.11 FREEDOM OF INFORMATION

No changes required

3.12 KEY PARTNERSHIPS

3.12.1 Support Services – West Dunbartonshire Council

Item	Description	Objective(s)	Ownership	Date/Recurrence

(n)	Attend WDC Senior Manager's Network meetings	7,8,9	Assessor	As scheduled

3.12.4 Scottish Assessors Association Partners

Item	Description	Objective(s)	Ownership	Date/Recurrence
(m)	Elections Management Board meetings and advice	3,6,7,9,10,11,12,13	SAA Electoral Reg Committee/SAA representation on Board	As required

3.12.7 DAB VJB Staff

Item	Description	Objective(s)	Ownership	Date/Recurrence
(n)	Decide winner(s) of 'Extra Mile Award'	1-6,7,8,9,10,11,13	Management Team	Annually in April

3.12.8 External Suppliers

Item	Description	Objective(s)	Ownership	Date/Recurrence
(c)	Meetings/Liaison with Royal Mail and other suppliers of mail services	3,6,7,10,11,13	PAO	As required
(g)	Liaise with EROS II Customer Account Manager and Halarose staff to arrange/manage compliance with legislative changes (IER, Referendum etc)	3,6,7,8,9,10,11,13	PAO/Admin Manager	Ongoing/As Required

3.13 MISCELLANEOUS

3.13.3 Clydebank property – Capital Plan

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Liaise with WDC Property Department to ensure the completion of works in accordance with the delayed 2011/12 capital works in Clydebank	9,11,13	Assessor	Spring 2012
(b)	Liaise with contractors and provide feedback to WDC during contracts	9,11,13	Assessor	Throughout 2012/13
(c)	Sign-off all works as satisfactorily completed	9,11,13	Assessor	Throughout 2012/13
(d)	Liaise with WDC Property Department to ensure the completion of works in accordance with the 2012/13 capital (roof) works in Clydebank	9,11,13	Assessor	Summer 2012

RISK MANAGEMENT - ACTION LIST 2012

This Action List contains risks where actions have been identified for consideration in 2012 or where significant actions remained outstanding from before. To allow actions to be prioritised, Risks with low residual risk scores and/or few/no specific actions have been omitted.

Risk No	Risk Description	Resid Risk	Actions	Resp Person	Target Date	Progress
5	The current economic climate brings a number of related financial risks, including increased expenditure, static or reduced incomes etc. these are now consolidated in one financial risk as the controls and actions are so integrated as to be considered together.	3	Legal advice if necessary. Continue to closely monitor budget spend and cost of various processes.	Ass'r/ PAO	Ongoing	
			Continue to include inflationary uplift in budget process where appropriate.	Ass'r	Annually	Included where appropriate for 2012/13 budget
			Implement further structural changes as required.	Ass'r	As req'd	
			Continue to consider each budget line for cut in budgetary planning.	Ass'r	Annually	Thorough consideration for 2012/13
			Planned delays in recruitment and retention of vacancies where necessary	Ass'r	As arising	
6	Effects of new (Electoral Registration) legislation (on budget)	1	Seek additional funding to cover increased costs. Seek direct external/grant funding but Board requisition if necessary.	Ass'r	As required	
	Government announcement to implement Individual Electoral Registration in 2014 defers the immediate risks to operations and finances but the VJB will need to start planning for the changes from 2012.		Continue to report progress and effects to board in run up to the change-over.	Ass'r /PAO	At Board meetings	
			Take part in Cabinet Office cost modelling exercises.	Ass'r /PAO	Ongoing	DT and JN attended a meeting on 16^{th} Feb 2012. Next meeting scheduled for 30th April.
			Start to plan resources and processes required for the changeover.	Ass'r /PAO	As required	Can proceed only when the proposals have been confirmed
7	Ward boundary changes (Future changes to be provided only in electronic format)	5	Training in GIS required for future.	Depute/ PAO	As required	
			Liaise with other EROs/Councils/ROs	PAO	As required	
			Expand GGP/GIS training to include admin/clerical staff	Depute	As required	
	Westminster Review due 2014 – complications with IER.		Retain watch on progress of UK	ERO/	Ongoing	First Phase Public Consultation

			Parliament Boundary Review. Provide such data to Boundary Commission as is requested.	PAO		complete February 2012
8/10	Hardware failure/becomes obsolete	1/2	Assess need for replacement annually Update inventory annually and on any new purchase New Halarose back-up server to be installed 2012	Depute Systems Officer Depute/ WDC	Annually by Nov At least Annually March 2012	Proposals approved by Board January 2012
9	Software becomes obsolete/ inefficient	3	Purchase replacement versions where appropriate (re cost/benefit) MS Office to be upgraded in 2012 Appgate licenses to be renewed in June 2012 Continue to develop Progress system in line with operational needs	Ass'r/ Depute IT Team IT Team VWG/ Analyst	As required Summer 2012 June 2012 As required	Survey card system development made live 23rd April 2012
11	Computer virus attack	5	Transfer 'repair/remedy' obligation to WDC.	WDC ICT	Ongoing	Virus protection upgraded regularly
12	Failure of communications between offices The architecture review (with 2 x Broadband lines to Campbeltown office) in 2012/11 has not provided the resilience that was expected Risk Increased 2012 in light of recent loss of network connectivity	5	Update lists of home and mobile telephone numbers annually. IT Team to complete a review of resilience and make proposals for improvement. Spare ASDL card to be purchased? Plan workarounds.	Secretaries Depute/ Systems Officer MT	Annually – April Early 2012/13 Ongoing	Revised emergency lists circulated regularly – most recently May 2011 Dedicated line to Campbeltown now replaced by broadband links and Citrix software. DT and AB to meet with WDC ICT 2nd May 2012 Most urgent situation is to plan contingencies for May 2012 election processes
14	Loss/corruption of data (to include loss to third parties)	2	Continue with vigilance. Consider web services distribution of registers and updates Symantec Verisign e-mail security to be installed in 2102 to improve security of data transfers.	All ERO/ PAO Depute	Ongoing By agreemnt Spring 2012	Halarose have indicated that this may be developed after upgrade to VDF 15 has been completed. Symantec Verisign guidance on use has been received from SAA
16	Failure of LAN servers	1	Investigate access to alternative LAN	Depute	Spring	

			server if one is lost/down		2012	
20	Change to method of financing Local Government resulting in loss of NDR or CT functions Although the change in Scottish government in May 2007 significantly increased this risk over previous administrations, the **short to medium term** risk remains low as Government officials have indicated that the likely timescales for change would be in line with the devolution of other tax matters in 2015/16.	4 (short term) 7 (long term)	Reply to consultation documents and draft legislation, formally and/or informally, via SAA. Maintain high profile with Government and officials. Promote professionalism and customer satisfaction.	Ass'r Man Team	As required Ongoing	
25	Failure to adequately motivate. Risk Reviewed in light of completion of PM but arrived at same score.	6	Reconsider the introduction of personal targets/ responsibilities. Offer promotion opportunities to internal staff where appropriate Review usefulness of 'Extra Mile' awards scheme	MT MT MT	Ongoing Ongoing Annually	Reconsider the introduction of personal targets/ responsibilities. Offer promotion opportunities to internal staff where appropriate Review usefulness of 'Extra Mile' awards scheme
26	Failure to provide ROs with Election Registers, absent voters, personal identifiers etc (Including National Park and Community Council elections)	2	Active management of relationship with RO. Maintain adequate test procedures. Ensure adequate testing of all processes in advance of 2012 local government elections. Provide paper back-up if necessary. Ensure work-arounds in place to avoid loss of connectivity at critical election periods. EROS back-up server being installed in advance of these elections	} PAO Depute	Ongoing March 2012	Relevant staff have been attending liaison meetings with ROs. Election timetable and processes in place.
30	Bad press reports	6	SAA or Assessor to respond to media articles where appropriate.	Ass'r/ SAA	As req'd/ appropriat e	
31	Inadequate/lack of training Note that Staff with AEA Cert. could lose their recognition because of specific CPD requirements – implementation of these new	3	Allocate "in-house" training time. Sections to ensure that they set-aside time for training in accordance with MT commitment.	MT All line Managers	As required Ongoing	

	requirements has now been put on hold by AEA.					
35	Industrial action Note: Risk varies at different times of the year. Both likelihood and impact are higher at critical times.	2-9	Formalise relationships with staff representatives.	Assessor	Ongoing	Note: Risk varies at different times of the year. Both likelihood and impact are higher at critical times. Risk reviewed in light of current economic situation, proposed public sector cuts and imposed pay settlements.
36	Loss of groups of staff Risk increased in 2012 due to the likely retirement of several Technicians in the medium term	5	Pro-active resource planning Any specific action required/appropriate??	MT	Ongoing	
37	Loss (including long term illness) of key/senior staff	6	Improve accommodation, Improve terms and conditions, offer career progression, reward and appreciation. Restrict promotion to internal staff only. Continue to document procedures and provide staff guidance. Continue to develop and maintain written instructions, work shadowing and sharing to ensure broadened skills base. Review Attendance Policy in line with WDC 2012.	Assessor All/ IT Team All Assessor/ MT	Ongoing Ongoing Ongoing Spring 2012	2011/12 Capital plan to proceed in Spring 2012. No specific actions at this time. React to opportunities. WDC Policy Under further review – consider appropriateness of proceeding with an interim policy
41	Failure to comply with Equalities obligations	1	Be aware of, and implement, requirements of Specific Duties to be included in Scottish Government's legislative follow-up to Equalities Act.	Depute	Spring 2013	AB attended Equalities event 30th March 2012
49/ 50	Loss of/ damage to buildings including vandalism and natural disaster Loss of/damage to equipment	4	Consider CCTV, night watchman, contracted security patrols. Consider "dummy" CCTV cameras Along with relevant signage? Repair existing, and consider extending, security lighting.	No action (cost) MT	 As budget allows	
51	Water contamination	1	Water tank in Clydebank to be replaced during 2011/12 - project running late but	Assessor	Spring 2012	New water tank included in works to be completed in Spring 2012 – see 37

			should be installed in spring 2012. Ensure Legionnella regime followed	 Assessor/ H&S Cmmittee	 March 2012	above. DT has confirmed with WDC that we will be reinstated in regular Legionnella checks
52	Danger to staff Uncontrolled risk score increased in 2008 as assaults have taken place in recent years. Likelihood 3 Impact 1= Risk 6	1	Annual Guidance to canvass staff re personal security.	PAO	Annually pre-canvass	Included in annually provided training/guidance notes
60	Failure of WDC to provide support services Note service provision has deteriorated markedly due to internal changes at WDC.	6	Consider requirement for Service Level Agreements (including for ICT). Seek meetings, improvement with relevant service	Assessor (Depute) Assessor	Ongoing As req'd	Comments on draft SLA provided to WDC ICT
65	Any ongoing effects of, Pay Modernisation Risk level reviewed in 2011 in light of progress/completion of PM process	3	Maintain communication with unions/staff and WDC Pay Modernisation Team. Address instances of detriment	No action Assessor	 As app'priate	
67	Overdependence on small number of staff to operate valuation Excel spreadsheets – particularly for Revaluations	3	Continue to provide training as required and identified in PDP reviews. Specific training required in advance of 2015 Revaluation – AB to consider skills transfer.	MT/ Depute	Ongoing to 2015	AB has commenced a review of where need is greatest.
69	Clydebank building beyond economic repair	2	Gable repairs to be carried out in March 2012. Roof repairs to be carried out during 2012/13. New water tank and shower room installations and full redecoration to be completed	Assessor Assessor Assessor	Ongoing Summer Spring 2012	Works Order submitted 8th March 2012 DT has requested issue of works order. WDC have advised that tender documents were issued late March and returned by 13th April. Awaiting a report on preferred contractor
74	Loss of key posts/ Changes to staffing structure (resultant from budget review)	3/5	Ensure efficiencies are met in other budget lines. Succession planning including training for progression. Shadow working, skills transfers.	Man Team Ass'r/ Depute/ Managers All managers	Ongoing Ongoing As required	

			Recruit to fill such vacancies as are required/affordable.	Assessor/ MT	As required	
75	Failure to clear backlog of domestic survey work	6	Continue to include domestic survey work in general update procedures but implement a specific domestic survey project if satisfactory progress is not made.	DAs	Ongoing	Campbeltown up to date. Progress being made in East section. Specific targets have been established in West section to catch up
77	Increase in workload and expense caused by 2010/11 and 2011/12 recession related NDR appeals. This risk is heightened by the delay in dealing with matters of principle in relation to the 2010 Reval and material changes of circumstances (Mercat and Overgate cases), bringing a real risk to the possibility of not complying with the 31st December 2013 legislative date for disposal of appeals.	6	Review options with VAC Asst Secretaries. Review priorities dependant upon volume of appeals Valuation Working Group to consider potential ways to progress appeals. Potentially raise review of appeals disposal date with Scottish Government, via SAA. Refer appeals to Lands Tribunal if req'd	Assr/DAs VWG Ass'r Ass'r/DAs	As required March 2012 If req'd June 2013	The subject of potential pressure was raised at recent meetings with Sc Gov officials and Minister (April)
82	IT architecture review has resulted in specific issues re resilience and performance where implemented Risk replaces a number of previous risks relating to the 2010/11 architecture review.	2	Clear and resolve items on Citrix Issues Log. Investigate set-up of Juniper devices/broadband to improve resilience. Prepare alternative approaches for critical periods.	} }Systems }Officer } PAO	Spring 2012 For critical points	DT and AB meeting WDC ICT on 2nd May
83	Failure to renew IT maintenance agreements	8	Improve inventory to include licence renewals, maintenance costs/cycles and upgrade timescales for all software, hardware and comms accessories.	ICT Team	Spring 2012	
84	Shared Services agenda/Move to single national Assessor makes organisation obsolete. (Medium to longer term risk)	7	Retain positions of influence in SAA etc. Maintain professional standards. Make progress with appeal disposals. Maintain shared services in support functions.	Ass'r All Valuation staff No specific action	Ongoing Ongoing	

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Assessor & Electoral Registration Officer

Valuation Joint Board –22 June 2012

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.

2.0 Background

2.1 At its meeting on 21 January 2011, the Joint Board approved the funding for the year 2011/12, 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 Additionally, at its meeting on 10 June 2011 the Joint Board noted that works which were outstanding from phases 1 and 2 would be completed in 2011/12. These extended to the installation of a shower room and the replacement of the cold water storage tank.

2.3 On 25 November 2011 the Joint Board noted that, on the advice of the officers of West Dunbartonshire Council's Housing, Environmental and Economic Development (HEED) Service, all outstanding works, along with work which requires to be carried out to defective fire doors, would be bundled together and put out to competitive tender.

2.4 As the cost of works to be completed was in excess of the Assessor and ERO's delegated authority to incur expenditure, the appointment of the preferred bidder required the approval of the Joint Board

2.5 To avoid the requirement for the full Board to meet at short notice, the Joint Board delegated the approval of the preferred contractor to the Property Sub Committee.

3.0 Progress

3.1 A full specification of the works required was subsequently completed and tenders for completion of the works were invited.

3.2 Tenders for the project were received on 10 April 2012 from eight contractors and on 24 April a Statement of Tenders Received was completed by West

Dunbartonshire Council's Housing, Environmental and Economic Development (HEED) Service which recommended that the contract be awarded to 'Brick and Steel Construction Co. Ltd' which, at £45,211, represented the lowest tender.

3.3 In light of the impending dissolution of the Joint Board in advance of the May elections, the Convenor of the Board advised that, rather than calling a formal sitting of the Sub-Committee, he would be satisfied with a process of approval by circular.

3.4 On 25 April the above report was issued to the members of the Property Sub-Committee and the recommendation was approved unanimously by return.

3.5 Following the award of the contract, a pre-start meeting was arranged for 7 June and works were, at time of writing, expected to commence shortly thereafter.

4.0 Recommendations

4.1 It is recommended that the Valuation Joint Board notes:-

(a) the approval of the preferred contractor by the Property Sub Committee, and

(b) the commencement of works.

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

ANNUAL SERVICE CALENDAR 2012-13

Due its unwieldy size and difficulty of reading, the Annual Service Calendar for 2012/13 has been amended to exclude Service Plan items where they;

* and/or their timetables are included in the Reporting Framework
* are not time specific, are marked as 'ongoing' or are subject to agreement with external parties
* duplicate similar/same actions under another heading

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by the Clerk to the Valuation Joint Board

22 June 2012

Subject: Membership of the Valuation Joint Board

1. Purpose

1.1 To provide details of the current membership of the Valuation Joint Board following the recent local government elections and appointment of members to the Board by the constituent Councils.

2. Background

2.1 In accordance with the Standing Orders of the Valuation Joint Board, the Board shall have a total of 16 members. Argyll and Bute Council and West Dunbartonshire Council are each entitled to appoint 5 members and East Dunbartonshire Council is entitled to appoint 6 members.

2.2 The members of the Board should be appointed at the first meeting of each of the constituent authorities after each ordinary election.

3. Current Position

3.1 The table below indicates the members that have been appointed to the Valuation Joint Board by the constituent authorities following the local government elections on 3 May 2012.

Authority	Member	Substitute
Argyll and Bute Council	Councillor Fred Hall	
	Councillor John McAlpine	
	Councillor Richard Trail	
	Councillor Gordon Blair	
	Councillor John Semple	
East Dunbartonshire Council	Councillor Manjinder Shergill	
	Councillor John Jamieson	
	Councillor Jim Gibbons	
	Councillor Vaughan Moody	
	Councillor Billy Hendry	
	Councillor Michael O'Donnell	
West Dunbartonshire Council	Councillor Jim Brown	Councillor Michelle Stewart
	Councillor Jim Finn	Councillor Hazel Sorrell
	Councillor Lawrence O'Neill	Councillor John Millar
	Councillor Tommy Rainey	Councillor Jonathan McColl
	Councillor Kath Ryall	Councillor Gail Robertson

4. Recommendation

4.1 It is recommended that the position with respect to the membership of the Valuation Joint Board be noted.

....
Clerk to the Valuation Joint Board
Andrew A. Fraser

Background Paper:

Standing Orders of the Valuation Joint Board.

Person to Contact: Nuala Quinn-Ross, Committee Officer, Council Offices, Garshake Road, Dumbarton. Tel. (Direct line) 01389 737210.

DAB VJB

Dunbartonshire and Argyll & Bute
Valuation Joint Board

RISK REGISTER 2012

Introduction

The Management Team reviewed the Risk Register at a meeting on 28th February 2012 when it was concluded that:-

1. The Risk Register and Action Plans, which were being added to every year, were becoming clumsy documents.
2. There were a number of risks which were no longer relevant,
3. There were a number of risks which had such a minimal residual risk as would not require any further actions or were so inherent in existing practices that no specific reference to them is required.
4. There was a lot of duplication/near duplication.
5. There were a number of Risk Management initiatives ongoing within the VJB, particularly in relation to Electoral Registration, that were not currently under the umbrella of the 'Corporate' Risk Register.

As a result, it was agreed that:

1. A number of risks would not be taken forward into the 2012 Register. Rather they would be archived off for reference if ever required.
2. Rather than creating new risks, a number of existing risks would be updated to take account of the circumstances pertaining at February 2012.
3. The other, mainly Electoral process, Risk Registers would be incorporated into the Risk Register as Appendices. It was not a particular concern that, as they were prepared for the specific purpose of external scrutiny, the format was slightly different.
4. Similar risks with shared Controls/Actions would be consolidated.
5. The finalised 2012 Register and most recent version of Action Plan(s) would be stored on a shared, management file directory (U:\Management Team meetings) which would have restricted access.

Contents

	Risk Register
	Corporate Risk Register
Appendix 1	Annual Electoral Canvass
Appendix 2	Rolling Registration
Appendix 3	Electoral Integrity
Appendix 4	Electoral Awareness
Appendix 5	Eros Electoral Management System

Risk Matrices

The Matrix used for the **Main Risk Register** is as follows:-

IMPACT 3	**4**	**7**	**9**
2	**2**	**5**	**8**
1	**1**	**3**	**6**
	1	**2**	**3**
	LIKELIHOOD		

• **Likelihood** - **"Probability of a risk event occurring"** **1.** Unlikely but could happen (Low) **2.** Likely to happen (Medium) **3.** Very likely or already happening (High)	• **Impact** - **"Severity of the consequences should such an event occur"** **4.** This will cause some problems but could be managed (Low) **5.** This will cause significant delay or interruption to our services (Medium) **6.** This could cause our services to fail (High)

The Risk Matrix used for **Appendices** is as follows:-

	IMPACT		
LIKELIHOOD	HIGH (3)	MEDIUM (2)	LOW(1)
HIGH (4) (CERTAIN)	12	8	4
HIGH (3) (PROBABLE)	9	6	3
MEDIUM (2) (POSSIBLE)	6	4	2
LOW (1) (UNLIKELY)	3	2	1

With the Risk Score being the direct product of the two individual scores.

RISK MANAGEMENT – MAIN RISK REGISTER – 2012

Risk No	Category	Risk Description	Risk Score	Controls	Resid Risk	Actions
1	Political/Legal	Failure to comply with Best Value	6	Involvement in SAA (Matters formerly dealt with by BV Committee now remitted to Governance or Assessors' Committee), Service Review Schedule, Stakeholder Consultation, Board Reporting, PPR, Tendering Procedures. Commitment to and compliance with Best Value confirmed by external audit 2004/05. PPR expanded for 2005 and 2006 reports Customer Satisfaction procedure implemented with reports being presented to MT	1	Continue to expand/improve PPR
2	Political/ Financial	Failure to comply with Audit Actions	6	Consultation with auditors. Preparation and consideration of Management and Board reports. Finance Sub Committee now meets to approve final accounts and audit report before publication (as per audit requirement) Audit Actions List regularly reviewed by MT	1	Consult further with auditors with regard to audit planning. Continue to review progress against audit actions at Management Team
3	Political	Lack of Sufficient Notice of C Tax revaluation Although the proposed LIT has been postponed, the likelihood of a CT Revaluation in the short to medium terms is still low. Note that there has been some public airing of the possibility of a 'Mansion Tax' in England & Wales, but it has not been discussed to any extent in Scotland.	1	SAA Involvement, Consultation with Scottish Government. Maintenance of house records is ongoing in Campbeltown office and it is reported that they are up to date.	1	Ensure house records are kept up to date.
4	Political/ Economic	Councils or CRO take over ERO function Local Electoral Administration (S) Act has established the EMB for local government elections and	4	See procedures etc to ensure achievement of statutory obligations. Operate efficiently SAA has formal representation on the EMB.	2	Regular consultation and liaison with ROs to ensure we continue to meet their needs. Continue to promote professionalism and customer

		provided for limited direction powers over EROs. The momentum for further change appears to be minimal.				satisfaction. Ensure measured performance remains above average
5	Economic	The current economic climate brings a number of related financial risks, including increased expenditure, static or reduced incomes etc. these are now consolidated in one financial risk as the controls and actions are so integrated as to be considered together.	6	Financial Regulations and Standing Orders in place. Liaison with Treasurer and constituent councils, Statutory requirement to fund Assessor. Budget monitoring reports to MTM. Benefits of bulk/joint procurement through 'Scotland Excel' procurement consortium. Joint procurement of IS systems and services through WDC. Moved to 'We-Buy' procurement system. Inflation considered in budget process. Increase requisitions. Management Structure/Clydebank Technical sections amended for 2010/11 to ensure savings. Planned delays in recruitment etc Gas heating installed. Retirements used as opportunities to restructure/reduce costs.	3	Legal advice if necessary. Continue to closely monitor budget spend and cost of various processes. Continue to include inflationary uplift in budget process where appropriate. Implement further structural changes as required. Continue to consider each budget line for cut in budgetary planning. Planned delays in recruitment and retention of vacancies where necessary
6	Economic/ Legislative	Effects of new (Electoral Registration) legislation (on budget) Government announcement to implement Individual Electoral Registration in 2104 defers the immediate risks to operations and finances but the VJB will need to start planning for the changes from 2012.	5	Actively monitor new/draft legislation, Involvement in consultation – also via SAA and AEA. ERO and PAO included in Cabinet Office's Scottish Implementation Project Group Previously flagged to Treasurer and Joint Board. Cabinet Office had committed to financing the implementation and early years of the new system.	1	Seek additional funding to cover increased costs. Seek direct external/grant funding but Board requisition if necessary. Continue to report progress and effects to board in run up to the change-over. Take part in Cabinet Office cost modelling exercises. Start to plan resources and processes required for the changeover.
7	Social	Ward boundary changes (Future changes to be provided only in electronic format)	8	Early consultation on changes, Preparation (including training) Partnership with ROs for provision of polling schemes.	5	Training in GIS required for future. Liaise with other EROs/Councils Expand GGP/GIS training to include admin/clerical staff

		Westminster Review due 2014 – complications with IER.		Scottish Parliament Boundary Review implemented in December 2010.		Retain watch on progress of UK Parliament Boundary Review. Provide such data to Boundary Commission as is requested. Liaise with constituent ROs
8	Technolog'l	Hardware becomes obsolete	8	Rolling replacement policy, annual budget bid. Inventory, advice from WDC New Unix Server installed April 2009. New EROS server installed 2010 New LAN servers installed 2011 New MFDs leased with maintenance agreements Scanner maintenance agreements in place	1	Assess need for replacement annually Update inventory annually and on any new purchase New Halarose back-up server to be installed 2012
9	Technolog'l	Software becomes obsolete/ inefficient	8	Monitor versions, advice from WDC. Monitor vendors' support policies. Regular updates of EROS from Halarose. Retain in-house Progress programming capability. Progress system redeveloped in period 2008-10 to ensure it meets functional requirement. Pervasive upgrade (to Eros) completed February 2012	3	Purchase replacement versions where appropriate (re cost/benefit) MS Office to be upgraded in 2012 Appgate licenses to be renewed in June 2012 Continue to develop Progress system in line with operational needs
10	Technolog'l	Hardware failure	9	Back-ups, RAID array servers, Multi-location operation. Joint Disaster Recovery Plan through WDC. Business Continuity plan approved and in place. New Unix Server installed 2009. On-line back-up to alternative locations. Servers purchased with maintenance agreements	2	Budget for replacement. New Halarose back-up server to be installed 2012
11	Technolog'l	Computer virus attack	9	Firewalls, Anti-virus software, policy on unlicensed software, procedure for reporting instances, advice on e-mails from unknown sources. Junk-mail protection system upgraded 2008. Remote working now done through Appgate/WDC network access thereby	5	Transfer 'repair/remedy' obligation to WDC.

				reducing influence of external factors. Lap tops now routinely encrypted.		
12	Technolog'l	Failure of communications between offices The architecture review (with 2 x Broadband lines to Campbeltown office) in 2012/11 has not provided the resilience that was expected Risk Increased 2012 in light of recent loss of network connectivity	6	Electronic links, telephone lines. Network topology is resilient. Data communications links improved 2005/06.	5	Update lists of home and mobile telephone numbers annually. IT Team to complete a review of resilience and make proposals for improvement. Plan workarounds.
13	Technolog'l	Reliance on third party for I.S. support	9	Employ own programmer, train in-house staff. Maintain physical back-up procedures, Own the equipment. Regular liaison with support staff. AB attends WDC ICT Communications meetings. Programmer documenting all development work and programme changes	2	Ensure continued documentation of development work Consider draft SLA
14	Technolog'l	Loss/corruption of data (to include loss to third parties)	9	Back-ups, RAID array servers, Firewalls, Anti-virus software, WDC security policy, test system for all developments, restricted network access, policy on unlicensed software, procedure for reporting instances, advice on e-mails from unknown sources, data saved to backed-up drives and stored off site, restrictions on input. Included in WDC IT Disaster Recovery procedures. Disaster Plan developed and implemented. Encryption of ER data for distribution. Reiterated advice to staff to save to Network Drives (e.g H:\, G:\) AB provided guidance on security. Code of Conduct amended to clarify individual responsibilities. Facility to download data from progress restricted. Password protected encrypted memory sticks provided to staff with revised guidance on use. Remote working now done through Appgate/WDC network access thereby	2	Continue with vigilance. Consider web services distribution of registers and updates

				reducing risk caused by external factors. Lap tops now encrypted reducing or removing the need for secure memory sticks. Secure rooms established in SAA portal for secure storage of confidential data.		Symantec Verisign e-mail security to be installed in 2102 to improve security of data tranfers.
15	Technolog'l	Loss/failure of assessors system	8	Back-up regime. See Loss/corruption of data above Included in WDC IT Disaster Recovery procedures	2	Maintain/Renew licences/support agreement
16	Technolog'l	Failure of LAN servers	8	See Loss/corruption of data and Failure of Communications, above. Included in WDC IT Disaster Recovery procedures	1	Investigate access to alternative LAN server if one is lost/down
17	Technolog'l	Loss of programming capability. (See also loss of key staff, below)	5	Access to back-up staff in WDC. Provide attractive Conditions of Service. Provide training. Requirement for Programming capability reduced **in context of electoral function** by moving to EROS II.	3	Contract to outside body if required. Ensure back-up programmer is kept up to date with systems development. Document processes and developments. Provide relevant training.
18	Technolog'l	CAG data not maintained timeously or provided by constituent councils	6	Consultation with partners, Involvement in projects. Assessors system capable of importing CAG data. Access to council CAG searches available to staff. Processes in place to remove complete reliance on CAG input.	1	Maintenance actions and liaison only.
19	Legislative	Responsibility for utilities	7	Statutory function, legal and technical advice sought, partnerships with SAA and VOA. Consultation with Scottish Government, Specific training. Maintain relationships with ratepayers and their agents. Values prepared for transmission and distribution networks and meters 'cumulo' for the 2010 Revaluation.	2	Attend relevant meetings, maintain liaison with VOA and ratepayers. Aim to agree published values and/or deal with appeals.
20	Legislative	Change to method of financing Local Government resulting in loss of NDR or CT functions Although the change in Scottish government in May 2007 significantly increased this risk over previous administrations, the **short**	5	Monitor draft legislation. Little internal control over political decisions.	4 (short term) 7 (long term)	Reply to consultation documents and draft legislation, formally and/or informally, via SAA. Maintain high profile with Government and officials. Promote professionalism and customer satisfaction.

		to medium term risk remains low as Government officials have indicated that the likely timescales for change would be in line with the devolution of other tax matters in 2015/16.				
21	Legislative	Lack of awareness and insufficient planning for new legislation	9	Monitor all new legislation, Monitor draft legislation. Contact with legislators through partnership with SAA, AEA, Electoral Commission etc. Input to consultation, awareness of media and publicity	1	
22	Environmntl	Build-up/waste of print cartridges	6	Policy to recycle. Spent cartridges disposed of via WDC agreement with Ricoh.	1	
23	Environmntl	Build-up/waste of obsolete PCs	6	Policy to re-use - distribution via Members. Excess PCs disposed of via WDC disposal procedures for electrical equipment.	1	
24	Competitive	Failure to set Targets	5	Effective management, Group communication, timetables, survey monitoring, KPIs, project log, Audit action plans. Target setting included in Service Plan.	1	Implement further management/ monitoring reports to MTM.
25	Competitive	Failure to adequately motivate. Risk Reviewed in light of completion of PM but arrived at same score.	6	Staff development & training plan, staff forums, suggestions box, effective management. Team targets. MT reiterated commitment to show sincere appreciation when deserved. 'Extra Mile' awards scheme implemented	6	Reconsider the introduction of personal targets/ responsibilities. Offer promotion opportunities to internal staff where appropriate Review usefulness of 'Extra Mile' awards scheme
26	Customer/ Citizen	Failure to provide ROs with Election Registers, absent voters, personal identifiers etc (Including National Park and Community Council elections)	9	Data back-up, timetable monitoring, audit/checking procedures, consultation/liaison, staff training. Written procedures. VPN access to shared server installed FTP upload facilities in place to allow data transfer/access. All new processes completed successfully at recent elections.	2	Active management of relationship with RO. Maintain adequate test procedures. Ensure adequate testing of all processes in advance of 2012 local government elections. Provide paper back-up if necessary. Ensure work-arounds in place to avoid loss of connectivity at critical election periods. EROS back-up server being installed in advance of these elections

27	Customer/ Citizen/ Legislative	Failure to produce Electoral Registers	9	Data back-up, timetable monitoring, audit/checking procedures, consultation/liaison, staff training. Written procedures. Reference to Electoral Commission guidance. ROs have access to registration date by virtue of using the same system.	2	Ensure knowledge of critical processes by >1 member of staff. Consider distribution of registers by web services – Halarose are actively investigating this function as an add-on. Seek assistance from systems suppliers or AEA/other 3rd party consultants if required.
28	Customer/ Citizen	Staff stop using cars	8	Conditions of service including mileage payments, leased cars, flexibility. Hire car alternatives implemented for Campbeltown office	2	No further actions
29	Customer/ Citizen	Inefficient canvassing Incomplete canvassing Door-to-door canvassing procedures are now well established but approach to canvass will be reviewed annually in light of registration levels, budget availability etc.	9	Training, planning and control of canvass, including door-to-door canvass, audit/checking. Outsourcing printing, regular progress reports. Written procedures. Annual Canvasser feedback survey and analysis of previous years completed each year. Canvasser performance reviewed and changes implemented where necessary. Specific Canvass Risk Plan reviewed annually Participation Strategy in place	1	Option to complete door-to-door canvass is there if required and funded. Review products/suppliers to replace the discontinued Walksort service. Continue to evaluate each years canvass for lessons learned and implement these annually. Continue to consider/review financial commitment to canvass during budgeting process. Regularly review approach to publicity.
30	Customer/ Citizen	Bad press reports	6	Training, Code of Conduct, KPIs Whistleblowing policy, Professional ethics. Staff advised on dealing with press.	6	SAA or Assessor to respond to media articles where appropriate.
31	Customer/ Citizen	Inadequate/lack of training Note that Staff with AEA Cert. could lose their recognition because of specific CPD requirements – implementation of these new requirements has now been put on hold by AEA.	6	Personal training and development plans, professional qualifications (RICS and AEA), CPD, ECDL, Work shadowing, Mentoring, training budget, variety of sources considered, In-house training based on need and experience. Joint training with WDC/SAA/VOA. Commitment for in-house training time to be set-aside made at Feb 2010 MTM	3	Allocate "in-house" training time. Sections to ensure that they set-aside time for training in accordance with MT commitment.

32	Professional	Failure to retain/attract suitable staff Economic situation means that there is likely to be little trouble attracting appropriately qualified valuation staff, in Clydebank at least. Indeed, the experience in 2010 is that every vacancy is oversubscribed many-fold.	3	Establishment based on need and experience, Conditions of service, timeous recruitment, including flexible working patterns, pension scheme, etc, Variety of media for advertising vacancies. Accommodation improved during period 2010-2012 in both offices.	2	Improve accommodation, Improve terms and conditions, offer career progression, reward and appreciation.
33	Professional	Ineffective training	3	Effective Training plan, 2-way communications, working groups. Training provide on basis of Training and Development Plans. Formal post-training evaluation procedure introduced.	1	Formalise Training Plan provision based on need, formalise training records. **Improve compliance with existing policy by ensuring that managers are complying with pre –training meetings and post-training evaluation.** Consider a monitoring process which requires that these be carried out.
34	Professional	Reputation of staff/ organisation suffers	6	Codes of conduct, professional ethics, customer consultation, Best value, KPIs/PPR, representation at forums. Training, Whistleblowing policy.	1	Train staff on dealing with public. The risk cannot be completely mitigated so, in circumstances where little can be done to recover reputation, accept the risk.
35	Professional	Industrial action Note: Risk varies at different times of the year. Both likelihood and impact are higher at critical times.	1-4	Conditions of service, effective management	2-9	Formalise relationships with staff representatives. Satisfactorily complete Pay Modernisation appeals process and address 'detriment'.
36	Professional	Loss of groups of staff Risk increased in 2012 due to the likely retirement of several Technicians in the medium term	5	Conditions of service. Management Team avoid collective travel	5	Pro-active resource planning
37	Professional	Loss (including long term illness) of key/senior staff	6	Conditions of service, Staff development, structured promotion, salaries, staff planning. Documentation of procedures. Multi-functional approach to clerical/admin functions. Management Team avoid collective travel. Maximising Attendance Policy Welfare and Counselling Services incl. Stress	6	Improve accommodation, Improve terms and conditions, offer career progression, reward and appreciation. Continue to document procedures and provide staff guidance. Restrict promotion to internal staff only.

				Management, No Smoking Policy, Written instructions. Adoption of 'Stress in the Workplace' and 'Alcohol and Substance Misuse' Policies. Maximising Attendance refresher training provide to supervisors February 2011		Continue to develop and maintain written instructions, work shadowing and sharing to ensure broadened skills base. Review Attendance Policy in line with WDC 2012.
38	Professional	Unethical behaviour	2	Code of conduct, professional ethics, training, anti-fraud and defalcation policy, whistleblowing policy, Checking/audit procedures, training. Register of Interests Implemented	1	
39	Financial	Failure to implement financial controls	9	Adoption of Standing Orders and Financial Regulations, Audit processes used, Procedures for ordering and Invoicing, restricted authorisations, lists of authorised signatories, Monthly Financial reports, anti-fraud policy, training. Debtors Procedures, including monitoring reports, implemented. Financial reporting to MTM and Board improved.	1	Ensure auditors cover both sites,
40	Financial	Unexpected salary increases Government pressures to freeze/restrict public sector pay has decreased the risk significantly.	6	Awareness of union claims and negotiations Provision made in 2012/13 budget for increase for those earning less than £21,000 in line with Secretary for Finance's budget statement.	1	Formalise relationships with staff representatives. Risk reviewed in 2012 in light of govt pressures
41	Legal	Failure to comply with Equalities obligations	6	VJB Policies approved and reviewed into one policy in 2011. Introduction of Language Line, Staff Training. Monitoring of service and staffing implemented. Recruitment Process conforms. Training provided in Equalities and Recruitment processes. Included in VJB Commitments Standing MTM agenda item Equalities 'Champion' established. Annual Equalities Reports prepared and published. Access audit completed for all 3 sites and various building alterations completed. Induction loop installed in Clydebank. Translation services agreed to facilitate provision of information, forms etc on tape, in Braille etc on request. See Equalities Policy	1	Consultation and target setting Implement Action Plans. Be aware of, and implement, requirements of Specific duties to be included in Scottish government's legislative follow-up to Equalities Act.

				and related documents. Site and home visits to stakeholders, advice from WDC/A&BC. Train staff on web site accessibility requirements. Text phones installed. Staff survey completed 2010		
42	Legal	Failure to comply with Freedom of Information legislation	6	Approved policy in place, Staff training, membership of WDC working group, input to SAA Best Value Committee, Monitoring system in place for referrals, Publication schemes approved and in place, receipt of Information Commissioners Newsletters. Revised Publication Scheme approved 2009.	1	Monitor cases under FoI regime.
43	Legal	Failure to comply with Health and Safety legislation	9	Input from WDC and A&B H & S personnel, Internal working groups, Fire Risk Assessments in force (and reviewed 2010), fire and smoke detectors, intruder alarm system installed, maintained and tested. Fire/evacuation drills completed, Internal and external training, protective clothing. Responsible persons identified (See Policy) Revised H&S Policy in place (and reviewed 2010) H&S Risk Assessments reviewed during 2010 Induction procedures in place. Lone Working arrangements amended 2005 Standing item on MT meeting agendas. Training provided in First Aid (during 2010), Asbestos Awareness and Violence in the Workplace. Cybertrak phones in use by staff on survey. Stress in workplace survey completed 2010 with action plan monitored by MT	1	Provide refresher training. Regular updates of Risk Assessments. Implement Fire Risk Assessment Action Plans
44	Legal	Failure to have relevant and current personnel policies	6	Adoption and adaptation of WDC policies where appropriate. Index of policies available on intranet.	1	Adapt WDC policies and implement DAB VJB policies – currently under a rolling programme of review
45	Legal	Failure to follow personnel policies	6	Grievance procedures in place, Disciplinary sanctions	1	Review and adapt existing WDC policies. Monitor their application, reports to MTM.
46	Legal	Failure to comply with Council Tax legislation	9	Professional staff, checking, signatories, targets and reporting. Ensure supply of development information from councils and sales info from RoS. Audit and control systems, staff training and shadowing, tailor	1	Clear back-log of outstanding domestic surveys.

				made IT system. Review of procedures such as survey method, timetables for amendment of lists, Valuation Practice Group, Retain copies of existing legislation, monitor all new legislation, membership of SAA Domestic Subjects Committee. Awareness of relevant cases Monitor progress of change monthly		
47	Legal	Failure to comply with Electoral Registration legislation	9	Appropriate staff, checking, signatories, targets and reporting. Audit and control systems, staff training and shadowing, Tailor made IT system with input restrictions. Review of procedures such as canvass method, Electoral working group, Retain copies of existing legislation, monitor all new legislation, membership and active involvement in Electoral Registration Committee and AEA, additional staff at peak times if required, input to new legislation. Liaison with Electoral Commission. Compliance with ER legislation and good practice confirmed by 2006 internal audit. Monitor progress of change monthly	1	Maintain links to SAA, Scottish Government, AEA, Scotland Office, Electoral Commission and MOJ re changes in legislation. Respond to consultations etc. Continue to review budgetary provision.
48	Legal	Failure to comply with Rating Valuation legislation	9	See CT legislation above. Ensure collection of necessary rentals, costs etc, Involvement in variety of SAA Committees, Application of SAA Practice Notes. Provide sufficient training. Preparations for 2010 Revaluation completed timeously. IT developments for valuation and appeal logging phases of Reval complete. Monitor progress of running roll monthly	1	Monitor Revaluation appeals progress monthly.
49	Physical	Loss of/ damage to buildings including vandalism and natural disaster	9	Door/window locks, intruder and fire alarm systems, smoke detectors, Buildings insurance, external lighting, window grilles, Document Scanning (including back-up) Business Continuity Plan approved June 2006 and updated 2011	4	Consider CCTV, night watchman, contracted security patrols. Consider "dummy" CCTV cameras Along with relevant signage? Repair existing, and consider extending, security lighting.
50	Physical	Loss of/damage to equipment (See separate item for IT equipment)	9	Door/window locks, intruder & fire alarm systems, smoke detectors, Contents insurance, external lighting, window grilles, anti-fraud & defalcation policy, inventory control Business Continuity Plan approved June 2006 and updated 2011.	4	Consider CCTV, night watchman, contracted security patrols.

51	Physical	Water contamination	1	Supply bottled water, kettles etc, hygienic wipes, thermostatically controlled hot water supply. Regular Legionella tests done on Clydebank water tank. Survey of new tank requirements complete early 2012	1	Water tank in Clydebank to be replaced during 2011/12 - project running late but should be installed in spring 2012.
52	Physical	Danger to staff Uncontrolled risk score increased in 2008 as assaults have taken place in recent years. Likelihood 3 Impact 1= Risk 6	6	Training, H&S instructions, risk assessments, lone working policy, fire alarms, drills etc, protective clothing, personal alarms, manual handling training where appropriate, eye tests, workstation seating advice, restrictions to building access for public. Appropriate insurances and certificates, shared skills base, written instructions. Cybertrak and Lone Working arrangements formalised.	1	
53	Physical	Loss of power	3	Computer back-ups, surge protection, Business Continuity Plan approved June 2006 and implemented. Uninterrupted power supply to all servers installed during 2011.	1	
54	Physical	Severe weather	3	Lone working guidance, protective clothing, awareness of weather forecasts, salting paths etc, home working. Sandbags obtained for Campbeltown office	3	Develop and implement a severe weather policy. MT agreed to put any specific action on hold – apply common sense
55	Physical	Landslides/road closure	3	Plan ahead, awareness of weather forecasts and travel news. Note that remedial works are being carried out at high risk area.	3	Monitor – no specific action
56	Contractual	Failure to achieve Best Value in procurement	8	Standing orders, competitive tendering and comparison used, comparison with other assessors contracts etc Use of Scotland Excel Consortium and joint procurement of IT equipment and services through WDC. Use of We-Buy web procurement facility.	1	Document procurement decisions. Investigate options for specific training
57	Contractual	Poorly specified contracts	8	Legal advice taken, discussions and debates prior to specification, advice taken from e.g.EDC IS, compare with other offices	2	Investigate options for Specific training
58	Contractual	Loss of telephone (voice) services	7	Phone companies are contracted. Provision of phone services reviewed 2005. Maintenance contracts in place. Business Continuity Plan approved June 2006	3	Use mobile phones

				and updated 2011		
59	Contractual	Default in contracts	8	Pre-contract legal advice taken, liaison with account and project managers, use approved (Pecos/We-Buy and Scotland Excel) companies where possible.	2	
60	Contractual	Failure of WDC to provide support services Note service provision has deteriorated markedly due to internal changes at WDC.	9	See separate comments for IT provision. WDC membership of Board, Contact with Heads of Department/ Chief Executive, participate in WDC working groups etc. Assessor attends Corporate Service meetings. Several issues escalated with relevant departments	6	Consider requirement for Service Level Agreements. Seek meetings, improvement with relevant service
61	Environtal/ Physical	Flooding	8	See loss/damage to buildings and contents above Business Continuity Plan approved June 2006 and implemented. Sandbags obtained for Campbeltown office	1	Review storage Note that sewer upgrade works are complete.
				2006 ADDITIONS		
62	Technolog'l	Loss of EROS II/Halarose	4	Contract in place with Halarose. Remain in contact with Halarose. In use by 2 constituent ROs. ESCROW agreement in place. Pervasive upgrade effected February 2012	1	Back-up EROS server to be installed in 2012
63	Technolog'l	Access to network by hackers through use of home e-mailing (See also 14 above)	7	Rely upon WDC secure access arrangements. All external sources (memory sticks, discs etc) are virus checked when used with DAB network/hardware. Home working via secure communications links implemented in 2010/11. Lap tops are encrypted reducing or rrmoning the need for memory sticks	2	Continue vigilance.
64	Technolog'l	Back-up failures	6	Notification procedure in place	2	Scheduled and/or random checks
65	Professional	Any ongoing effects of, Pay Modernisation	8	Maintain contact with WDC Personnel. Updates provided to staff. Project Team established. Job Evaluations complete and final draft Job Overview Documents in place. Collective Agreement document signed by UNISON and Assessor. Budgetary provision made and payroll alterations have been completed. Appeals process completed. Instance of detriment tackled.	3	Maintain communication with unions/staff and WDC Pay Modernisation Team. Risk level reviewed in 2011 in light of progress/completion of PM process Address instances of detriment

				Several instances of detriment addressed. Revised Job Descriptions agreed with staff March 2012.		
66	Physical	Presence of asbestos in buildings constitutes hazard to staff	8	<u>Clydebank</u>: Asbestos audit received. Minimal asbestos identified in non-business critical area. Advice received to leave undisturbed - Area closed off. Caretaker advised and Asbestos register available for all contractors <u>Campbeltown:</u> Asbestos audit received. All asbestos is 'brown' and constitutes low risk	3	<u>Clydebank:</u> Ensure relevant contractors have ongoing access to asbestos register.
67	Professional	Overdependence on small number of staff to operate valuation Excel spreadsheets – particularly for Revaluations	5	Excel training provision has been extended on a regular basis since Risk Register drafted. Dependence on spreadsheets reduced by development of more robust Progress system for valuation of bulk classes. Option to fall-back to manual valuations is still available.	3	Continue to provide training as required and identified in PDP reviews. Specific training required in advance of 2015 Revaluation – AB to consider skills transfer.
				<u>2007 ADDITIONS</u>		
68	Environmental/ Physical	Loss of Witchburn Road store. Less likely than before per A&BC Finance Dept	8	Documents have been scanned and are available. Liaison with senior officers in Argyll & Bute Finance department. Current user agreement. Additional Scanning Licences purchased January 2008.	2	Seek alternative accommodation.
69	Environmental/ Physical	Clydebank building beyond economic repair	2	Planned maintenance. Reactive maintenance. Budgetary provision made annually for maintenance. Joint Board Property Sub-Committee and Joint Board have approved a 3-year Capital Plan of improvement. Further capital funding approved January 2012. Gas heating boilers and toilet improvements completed. Electrical upgrade complete. Water tank requirement review completed.	2	Gable repairs to be carried out in March 2012. Roof repairs to be carried out during 2012/13. New water tank and shower room installations and full redecoration to be completed in spring 2012.
70	Professional	Poor outcomes from, Electoral Registration Performance Indicators.	6	Halarose/EROS and other existing reports. Input into system Users Groups. Input to consultations. Membership of SAA and AEA. Operational Performance Indicators provided to Elect Commission in December, annually. Formal Performance regime implemented in	1	Ensure controls are fully implemented. Continue to ingather performance stats and provide to EC in accordance with requirements.

				January 2009. PI and self –assessment competed annually and follow-up audit/verification completed as required. Systems have been amended accordingly and procedures are now in place. New reporting requirements included in Service Plan.		Continue to review performance and procedures in light of comparisons and best practice. Attend EC Seminars on relevant subjects Maintain liaison with EC and other partners to implement any such change
				2008 ADDITIONS		
71	Legal	Failure to comply with requirement to transfer AV Personal Identifiers to ROs.	8	Prior knowledge of legislation. Liaison with Electoral Commission/SAA, Learnt from English authorities. Staff trained. Timetables established for collection. EROS system amended. Liaised with ROs. Provision of paper versions possible as fall-back. Additional finance included in budget. Joint publicity with EC. PIs collected in accordance with legislative timetable. Rolling processes now in place. ROs have access to system for checking purposes. Secure transfer mechanism in place. Systems and processes fully implemented for elections in 2009-2011.	2	Ongoing liaison with ROs. Repeat process for 2012 local government elections
72	Technological	Failure to supply Summary Valuations to SAA portal.	1	Involvement in Project Board and Project Team. Involvement in systems specification. Training provided to programmer. Commitment to Progress development. DTF complete and SVs being displayed at portal secure area. Project implemented fully for 2010 revaluation	1	Risk could have been removed following go-live on 15th March 2010 but maintenance of these and future development requirements remain possible risks. Ensure that Summary Valuations are updated for material changes of circumstances and appeal settlements. Retain for forthcoming 2015 Revaluation.
				2009 ADDITIONS		
73	Financial	Failure to receive budgeted rental income	5	Lease in place 2010/11 year rent charges received by internal recharge. Recharge for second half of2-11/12	1	Market the vacant area (through WDC?) Possible lease of ground at 235

		Trading Standards have moved out		year will be created early March 2012 2012/13 budget estimates adjusted for loss of Trading Standards rental income.		Dumbarton Road to Alpha Pet Services
74	Professional	Loss of key posts/ Changes to staffing structure (resultant from budget review)	3/5	Managers are currently in control of these decisions. Management Structures amended to enable efficiencies.	3/5	Ensure efficiencies are met in other budget lines. Succession planning including training for progression. Shadow working, skills transfers. Recruit to fill such vacancies as are required/affordable.
75	Legal	Failure to clear backlog of domestic survey work	8	Campbeltown office has continued to complete these. Priority surveys are highlighted for attention. See Risk no 4 above. Sections reminded of requirement to clear backlog. Significant inroads made into backlog during 2011/12. Targets established February 2012 for doing so in West section. Monitoring in place.	6	Continue to include domestic survey work in general update procedures but implement a specific domestic survey project if satisfactory progress is not made.
				2010 ADDITIONS		
76	Professional	Failure to redistribute or absorb workload of Depute and Divisional Assessor lost through retirement	8	Draft redistribution of Depute's workload circulated for comment. Remaining DA in Clydebank to oversee two sections.	3	Review success of these changes. Consider reversion to two DAs in Clydebank.
77	Customer/ Citizen	Increase in workload and expense caused by 2010/11 and 2011/12 recession related NDR appeals. This risk is heightened by the delay in dealing with matters of principle in relation to the 2010 Reval and material changes of circumstances (Mercat and Overgate cases), bringing a real risk to the possibility of not complying with the 31st December 2013 legislative date for disposal of appeals.	8	Accept Risk	6	Review options with VAC Asst Secretaries. Review priorities dependant upon volume of appeals Valuation Working Group to consider potential ways to progress appeals. Potentially raise review of appeals disposal date with Scottish Government, via SAA. Refer appeals to Lands Tribunal.
78	Financial	Failure to finance appeals to VAC/LT/LVAC	5	Budgetary provision has been increased	3	Review Budgetary position Consider all evidence on merits and aim to achieve negotiated appeal settlements where appropriate.

						Seek external funding for utilities appeals if required
			2011 ADDITIONS			
79	Physical	Driving hired cars	1	See controls and actions for any loss of staff member.	1	Offer guidance to staff? Ensure insurance of hire car covers business use
80	Professional	Loss of staff/reduction in hours worked through flexible retirement	8	Retirements only granted within exigencies of office and with approval of line managers. Financial situation establishes restrictions on extent. Presumption is now against granting such flexible retirements.	1	Consider refusing all future applications Improve efficiency, processes and procedures to offset (or in advance of) loss. Provide training as appropriate.
81	Professional	Removal of rate reliefs causing large numbers of MCC appeals	1	No controls possible? – matter for Ministers. Liaison with government officials through SAA may provide some input in to the decision making process and should, at least, provide some advanced warning.	1	Accept additional workload if it happens. Review priorities/resources if it happens.
			2012 ADDITIONS			
82	Technological	IT architecture review has resulted in specific issues re resilience and performance where implemented Risk replaces a number of previous risks relating to the 2010/11 architecture review.	2	Change to broadband not implemented in Clydebank. Citrix server/licences implemented in Campbeltown along with remote server access for batch processes etc Risks included in specific Electoral//Halarose Risk Registers	2	Clear and resolve items on Citrix Issues Log. Investigate set-up of Juniper devices/broadband to improve resilience. Prepare alternative approaches for critical periods.
83	Technological/ Financial	Failure to renew IT maintenance agreements	9	Lists of licences/agreements prepared for budgeting purposes. IT Inventory exists.	8	Improve inventory to include licence renewals, maintenance costs/cycles and upgrade timescales for all software, hardware and comms accessories.
84	Professional	Shared Services agenda/Move to single national Assessor makes organisation obsolete. (Medium to longer term risk)	7	Joint Board is a shared service already with no in-house back-office functions. No controls possible? – matter for Ministers. Liaison with government officials through SAA may provide some input in to any consideration of the issue and should, at least, provide some advanced warning but there is no control over local initiatives	7	See controls. Retain positions of influence in SAA etc. Maintain professional standards. Make progress with appeal disposals. Maintain shared services in support functions.

Annual Canvass Risk Register

NO.	RISK DESCRIPTION	LIKELIHOOD	IMPACT	RATING	CONTINGENCY/ACTION	RESPONSIBLE OFFICER	REVIEW DATE
PLANNING							
1	ERO unable to evidence how he has met the duty to take necessary steps	2	2	4	Prepare a project plan for the canvass and lay out the strategy for meeting the duty and delivering an accurate and comprehensive register	PAO	Annually in June
2	Staff and temporary canvassers are unclear about their roles and responsibilities	2	3	6	Project plan should include roles and responsibilities. Use training and support materials to ensure clarity and understanding of these	PAO AM Admin Staff (all levels)	Annually in June
3	Lessons from the canvass are not incorporated into planning for future registration activities	1	1	1	Integrate evaluation of performance and review of the canvass into the planning process (see Canvass 2008 report by JN)	PAO AM Admin Staff (all levels)	Annually in June

STAFFING							
4	Limited experience of setting pay scales/ bonus payments for canvassers	2	2	4	Seek up-to-date advice from WDC Personnel reference the relevant policies and procedures.	PAO	Annually in June

5	Unable to appoint enough canvassers	3	3	9	Seek alternative sources of recruitment e.g. standing lists of Presiding Officers and Poll Clerks, local job centres, local newspaper advertisements	PAO/AM	Annually in June
6	Safety of canvassers generally and in specific areas	4	3	12	Use Lone Working Policy/Procedures. Issue "Health & Safety Tips" and ensure reference to Health & Safety and Lone Working in canvassers briefings/training.	PAO AM Admin Staff (all levels)	Annually in June
7	Canvassers encounter violence or dangerous situations whilst trying to call at property e.g. dogs or violence/abuse by occupants etc.	4	3	12	Training to include dealing with difficult and dangerous circumstances. Provision of guidance notes to canvassers. Canvassers should not risk injury; they should remove themselves from danger and make a report to the ERO office.	PAO AM Admin Staff (all levels)	Annually in June
8	Canvassers don't understand the registration process and their role.	4	3	12	Training and support (including provision of guidance notes) and supervision.	Admin Staff (all levels)	Annually in June
9	Poor performance by canvassers.	2	3	6	Training and supervision of canvassers. Monitor work throughout process to identify poor performers	Admin Staff (all levels)	Annually in June
10	Houses in multiple occupation/gated/ secure entry properties not accessible to canvassers.	4	2	8	Employ canvassers from within particular communities. Canvassers to record on canvass registers date/time attempted to call.	PAO AM Admin Staff (all levels)	Annually in June

11	Persons within a property refuse to come to door or are apparently not at home.	2	2	4	Canvassers to record on canvass register dates/times they called at property. Look at what other steps can be taken e.g. inspection of council records.	Admin Staff (all levels)	Annually in October/ November
12	Strike action – Local Government Workers	3	4	12	If short-term intermittent strikes should be able to absorb disruption to work flow. Introduce overtime to clear back log. If long term strike look at employing agency staff.	ERO	Annually August – November
13	Staff illness	2	3	6	If short-term intermittent absence should be able to absorb disruption to work flow. If long term sickness look at introducing overtime to cope.	PAO	Annually August – November
14	Loss of telephone/internet/ SMS service	2	3	6	Introduce overtime to deal with increased work load. Consider employing temporary staff.	PAO	Annually in June – November

CONTRACTORS							
16	Missed printing deadlines	2	3	6	Close liaison with contractor to identify potential problems in advance.	PAO AM	Annually August – September
17	Printing errors on the canvass forms	2	3	6	Quality checking of proofs/data	PAO/AM	Annually June/July
18	Royal Mail performance results in non/late delivery and return of forms	2	3	6	Close liaison planning process with account manager at Royal Mail	PAO	Annually June – September

19	Royal Mail strike action	2	3	6	Close liaison with Printer for possible changes to timetable for issue of forms (to avoid strike)	PAO	Annually June – September
GENERAL							
20	By- election during canvass	2	2	4	If local election - introduce overtime if required. If general election introduce overtime and consider employing agency staff.	ERO PAO	Annually in August-November
ELECTORAL INTEGRITY							
21	"Irregular" registration forms received	2	2	4	Brief staff processing forms/checking data to look out for forms as per advice from the Electoral Commission. Contact police and Electoral Commission (see previous guidance)	Admin Supervisors	Annually in August-November

Appendix 2

Rolling Registration Risk Register

NO.	RISK DESCRIPTION	LIKELIHOOD	IMPACT	RATING	CONTINGENCY/ACTION	RESPONSIBLE OFFICER	REVIEW DATE
PLANNING							
1	ERO unable to evidence how he has met the duty to take necessary steps to maintain the register of electors. A proactive approach is required throughout the year and not just during the canvass period in order to maintain complete and accurate registers, ensuring that all eligible persons are on the register and that all non-eligible persons are removed.	1	2	2	▪ Prepare a timetable for rolling registration and lay out the strategy for meeting the duty and delivering an accurate and comprehensive register. ▪ Ensure monthly issue of Voter Registration forms to potential electors identified from valuation/Council Tax staff visits and from checking other Council records. ▪ Ensure monthly review procedures are in place. ▪ Ensure monthly statistical reports on Rolling Registration processes, including reviews, are presented to Management Team. Annual stats to be included in Board and/or Annual Reports	PAO	November 2012

2	Staff are unclear about their roles and responsibilities	2	3	6	▪ Create work plan to include roles and responsibilities. ▪ Use training and support materials to ensure clarity and understanding of these (refer to ER system/clerical manual). ▪ Ensure timetable is distributed to staff. ▪ Ensure roles are clear in Job Descriptions ▪ Review progress and procedures at Admin Working Group meetings	PAO Admin Manager Admin Staff	November 2012
3	Preparation for Local Government Election during 2012 incorporated into monthly rolling registration timetable. Staff are unclear about their roles and responsibilities	1	1	1	▪ Ensure rolling register timetable includes Local Government Election date(s)/Voter Registration cut off. ▪ Create separate Local Government Election timetable(s). ▪ Create work plan to include roles and responsibilities. ▪ Involve relevant staff in meetings with ROs and roll-out outcomes of these meetings.	PAO Admin Manager Admin Staff	November 2011 to June 2012

4	Strike action – Local Government Workers	1	1 (Impact could be much higher at critical times)	1	▪ If short-term intermittent strikes should be able to absorb disruption to work flow. ▪ Introduce overtime to clear back log. ▪ If long term strike look at employing agency staff or third party data handlers, and ▪ Requisition constituent councils for extra funding.	ERO	November 2011 – September 2012
5	Staff illness	2	1-3	2-6	▪ If short-term intermittent absence should be able to absorb disruption to work flow. ▪If long term sickness look at introducing overtime to cope or re-allocating work between sections.	PAO	November 2011 – September 2012

FAILURE OF IT PROVISION							
8	System failure	2	3	6	▪ Perform daily back-ups and store off site ▪ Ensure hard copies of data are available ▪ Check with electoral registration software supplier as regards availability of duplicate system ▪ Check WDC disaster recovery plan ▪ Procure and Install back-up server	PAO AM Depute Assessor IS Liaison Officer Assistant IS Liaison Officer	November 2011 ongoing

9	Network Failure	2	3	6	• • Use VPN to access server • Move staff to Garshake Road to access system • Create separate "Eros" Risk Rigister	PAO Depute Assessor IS Liaison Officer Assistant IS Liaison Officer	November 2011 – November 2012 ongoing
10	Upgrades to Eros during 2012	4	3	12	• Test on Eros Beta System • Attend Halarose meetings and workshops as appropriate • Ensure back up of system at all stages of implementation	PAO Depute Assessor IS Liaison Officer Assistant IS Liaison Officer	December 2011 – December 2012
ELECTORAL REGISTRATION SOFTWARE SUPPLIER							
11	Software supplier ceases to trade	2	3	6	▪ Ensure ESCROW agreement in place and renewed annually	PAO	November 2012
GENERAL							
12	By - election during rolling registration	2	2	4	▪ If local election - introduce overtime. ▪ If general/SP election introduce overtime and consider employing agency staff, and ▪ Requisition constituent councils for extra funding.	ERO PAO	November 2011- September 2012

ELECTORAL INTEGRITY							
14	"Irregular" registration forms/absent voting forms received.	2	2	4	Brief staff processing forms/checking data to look out for forms as per advice from the Electoral Commission. Contact police and Electoral Commission (see previous guidance). Refer to staff instruction regarding "Integrity" and "Absent Voting – General Advice". Ensure "Integrity Strategy" up-to-date	PAO Admin Manager Admin Supervisors	November 2011-September 2012

Appendix 3

Electoral Integrity Risk Register

No.	Risk Description	Likelihood	Impact	Rating	Contingency / Action	Responsible Officer	Review Date
Applications for Registration							
No.1	Register someone who is not entitled to be registered	2	3	6	• train staff/provide guidance notes that explain what they should be alert to • liaise with SPOC and agree trigger points for referral • issue Notifications of Alteration for all voter applications during rolling registration period • if in doubt, ask for further information (or evidence as to age and nationality); check other records • conduct hearing, if appropriate • conduct review if doubts about existing registration	ERO PAO Admin Manager	Annually ongoing

No.	Risk Description	Likelihood	Impact	Rating	Contingency / Action	Responsible Officer	Review Date
Applications for an Absent Vote							
No.2	Someone applying for an absent vote on behalf of someone else (whether fictitious or real)	2	3	6	• train staff/provide guidance notes that explain what they should be alert to • liaise with SPOC and agree trigger points for referral • check forms from same address for similar handwriting	ERO PAO Admin Manager	Annually and review specifically prior to any known election.
No.3	Care home staff assisting with absent vote and signature waiver applications	3	3	9	• provide guidance for care homes at annual canvass and prior to any known election	PAO Admin Manager AP4's	Annually and review specifically prior to any known election.
Canvassers							
No.4	'Armchair' canvassing	2	3	6	• supervise and monitor canvasser performance (e.g. compare response rates against other/previous returns)	Admin Staff	Annually
Access to the Register							
No.5	Unauthorised access	2	3	6	• keep copies in a secure location	Admin Staff	Ongoing
No.6	Taking of electronic notes or other means of unauthorised copying	2	3	6	• provide adequate training and guidance notes to supervising staff including library staff	Admin Manager	Ongoing

No.	Risk Description	Likelihood	Impact	Rating	Contingency / Action	Responsible Officer	Review Date
No.7	Recipients of Register use information for non electoral purposes	2	3	6	• Issue guidance according to use allowed as per specific regulation.	PAO Admin Manager Admin Staff	Ongoing
Access to Forms							
No.8	Unauthorised access to registration/absent vote application forms	1	3	3	• keep forms in a secure location	Admin Staff	Ongoing
Document Retention							
No.9	Original documents are not retained for the appropriate period of time (police investigations into malpractice etc.)	2	3	6	• provide adequate training and guidance notes to supervising staff	PAO Admin Manager	Ongoing

Electoral Awareness Risk Register

No.	Risk Description	Likelihood	Impact	Rating	Contingency / Action	Responsible Officer	Review Date
1.	Public information campaign targets wrong groups of people or too broad an audience	2	3	6	• Use centrally collated research (Electoral Commission, Local Council etc.) to understand the nature, barriers and attitudes towards registration of groups which have been identified as under-registered to ensure campaigns can be targeted.	PAO Admin Staff	August 2012
2.	Registration campaigns are not thoroughly planned	2	3	6	• Review and evaluate previous campaigns. Lessons learned to inform planning (see also the template evaluation plan below). • Conduct local research to understand the nature, barriers and attitudes towards registration of groups which have been identified as under-registered to ensure campaigns can be targeted. • Carry out additional media relations work to reach target audiences – letters to editor planned to promote pre-election registration. • Include Reviews of Campaigns in Service Plans • Consult the Do Politics Centre website for advice on targeting specific audiences. • Consult the Do Politics Centre website for information on under-registered groups • Review Electoral Commission research on under-registered groups	PAO Admin Staff	August 2012
3.	Available resources are not being	1	2	2	• Organisational budget and plans in place and expenditure reviewed periodically.	ERO/PAO Management Team	Sept/Oct each year for next

No.	Risk Description	Likelihood	Impact	Rating	Contingency / Action	Responsible Officer	Review Date
	optimally utilised resulting in budget under- or over-spend				• Development of plans to manage over/under spend. • Monthly budget reconciliation process by PAO, with variances reported to ERO/Management Team.		financial year budget.

EROS/Halarose System Risk Register

Note that this may not be the most up to date RR for EROs and that it will change markedly after the Disaster recovery sevrer has been installed. A more up to date RR will be inserted on final approval of the overall Risk Register.

No.	Risk description	Cause	Likelihood	Impact	Rating	Contingency / action	Responsible officer	Review date
1.	Critical Failure of VJB EROS Server (vjberos)	• Hardware failure • Software failure • Loss of power at Garshake Road • Larger scale problem such as loss of building due to disaster/fire etc.	2	3	6	• Purchase real time EROS backup server *(to be held external to Garshake Road)* and related software to allow switch at critical times. • Ensure backup routine is adhered too. • Ensure documentation is available to ensure seamless switch to backup server.	David Paterson James Boyle	March 2012
2.	Loss of network connection – Clydebank (fixed lines)	• Networks drops (connection lost) • Network cable is disconnected • Faulty connection in kit room • Switch fails • Network line is cut, damaged	2	3	6	• Establish fault and follow necessary steps in conjunction with WDC ICT. • If network issue is local and confined to one PC or room move staff accordingly. • Use remote working • Move staff to Garshake Road or anywhere on the Council network • Consider installation of broadband line as backup • Temporary transfer of work to Campbeltown Office staff.	David Paterson James Boyle	
3.	Loss of network connection – Campbeltown (broadband)	• Network drops (connection lost) • Network cable is disconnected • Faulty connection in kit room • Juniper device fails • Switch fails	2	3	6	• Establish fault and follow necessary steps in conjunction with WDC ICT and BT. • Temporary transfer of work to Clydebank Office staff. • If one Juniper device fails, switch electoral staff to second device.	David Paterson James Boyle	
4.	Critical failure of DABVJB's intermediate servers Campbeltown or Clydebank)	• Hardware failure • Software failure • Larger scale problem such as loss of building due to disaster/fire etc.	2	2	4	*Should we be able to authenticate to other offices DC in event of our own being down? If so, Citrix would become solution in this event for Cbank.* • *Temporary transfer of work to Campbeltown Office staff.* • *Move staff to Garshake Road*	David Paterson James Boyle	

No.	Risk description	Cause	Likelihood	Impact	Rating	Contingency / action	Responsible officer	Review date
5.	EROS Client failure	• Staff unable to access EROS server from client • Software failure • PC failure • Citrix client failure	2	1	2	• Use Citrix Client • Use other PC • Reinstall client	David Paterson James Boyle	Dec 2012
6.	Critical failure of Citrix server	• Hardware failure of Citrix server at Garshake Road • Loss of connection to Citrix server (network, power at server end)	2	2	4	• Connect to EROS using local client • Connect to EROS using Remote Desktop PC or server (limited availability)	David Paterson James Boyle	
7.	Failure of Adest software	• Software becomes corrupt • PC fails	2	2	4	• Use Adest backup PC • Use Remote Desktop Connection to PC or Server • Reinstall software • Use alternative office's scanning/indexing set-up	David Paterson James Boyle	
8.	Failure of Adest PC used for scanning	• Hardware failure • Local network connection failure	2	2	4	• Use Adest backup PC • Use Remote Desktop Connection to PC or Server • Resolve hardware issue • Connect PC to different network port • Use alternative office's scanning/indexing set-up	David Paterson James Boyle	
9.	Failure of scanners	• Hardware failure on scanner	2	2	4	• Use Valuation scanners • Ensure full documentation is available on how to implement this. • *Possibly test and add MFD's as secondary backup*	David Paterson James Boyle	March 2012
10.	Fax Failure What has fax failure got to do with Eros Risk?	• Hardware failure • Telephone line is down	2	2	4	• Use Clydebank/Campbeltown office's fax • Use e-mail	David Paterson James Boyle	
11.	Telephone Failure	• Local failure in kit room • Failure to office's lines • Local network failure				• Reboot phone system • Use fax line (Campbeltown – option for Clydebank? • Use Clydebank/Campbeltown office's telephone • Use mobile telephone network	David Paterson James Boyle	March 2012
12.	E-mail failure	• Exchange Server Fails • Firewall failure • Network failure • No local access to e-mail (due to other failure)	2	3	6	• Use fax/post/telephone • Use webmail	David Paterson James Boyle	

No.	Risk description	Cause	Likelihood	Impact	Rating	Contingency / action	Responsible officer	Review date
13.	Lack of IT Resource	• WDC • DABVJB	2	2	4	• Ensure DABVJB IT Team are aware of timetable • Ensure DABVJB IT liaise with WDC ICT • Ensure staff are available • Review knowledge/skill set • Ensure staff know each others responsibilities	David Paterson James Boyle	
14.	No access to backup tapes	• Closed building due to out of office hours	1	1	1	• Ensure WDC are aware of any timetables to ensure availability of tapes	David Paterson James Boyle	
15.	Loss of EROS (unexpected)	• EROS upgrade	1	3	3	• Ensure upgrade is planned and staff and respective councils are aware and agree to downtime.	David Paterson James Boyle	

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Assessor & Electoral Registration Officer

Valuation Joint Board –22nd June 2012

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 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 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 <u>Non-Domestic Rating Valuation</u>

3.1.1 Revaluation 2010

The Assessor, in liaison with the Assistant Secretaries to the local Valuation Appeal Committees, continues to schedule programmes of Valuation Appeal Committee Hearings to facilitate the disposal of Revaluation Appeals in accordance with the statutory timetable. As at 30 April, 2,029 Revaluation appeals had been disposed of with 1,575 (77.6%) having been withdrawn and 454 (22.4%) adjusted. Subject to the comments below, disposal of the outstanding 1,362 Revaluation appeals will remain the primary focus for valuation staff throughout the 2012/13 year.

The change in economic circumstances since April 2008 is complicating the settlement of appeals and 'test case' decisions of the Lands Valuation Appeal Court are awaited.

3.1.2 Revaluation 2005

The Lands Tribunal has not brought forward any cases specifically involving the Joint Board for hearing since the previous Board meeting. The number of appeals outstanding in relation to the 2005 Valuation Roll has therefore remained static. It has, however, heard a number of preliminary hearings in respect of mobile Telecommunication subjects across Scotland. This group of subjects form the bulk of the outstanding 2005 appeals in the Joint Board's area. It is hoped that progress in relation to this category of subject may allow disposal of the local appeals during the 2012/13 year.

3.1.3 'Running Roll' Appeals

In addition to the Revaluation appeals referred to above, a total of 4,184 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 65 of these appeals have been disposed of to date.

A decision of the Dunbartonshire Valuation Appeal Committee in a 2009/10 running roll appeal was appealed to the Lands Valuation Appeal Court. The cases were heard in November 2011 and resulted in the Appeal Committee's decision being overturned, in favour of the Assessor's values.

3.1.4 Maintenance of the Valuation Roll

In the year to 30 April, 930 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 year to 30 April, 988 new dwellings were added to the Council Tax Lists for the area and 486 were deleted.

73 properties had their band increased following alteration and subsequent sale. This is a very small number of changes when compared to the workload required to comply with the duty.

3.2.2 Council Tax Proposals and Appeals

101 proposals and appeals were outstanding at the start of 2011/12 and 385 were submitted during the year. In the same period, 383 were disposed of, leaving 103 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 since the Revaluation, the effect these will have on resources and the risk they represent to values in the roll,

(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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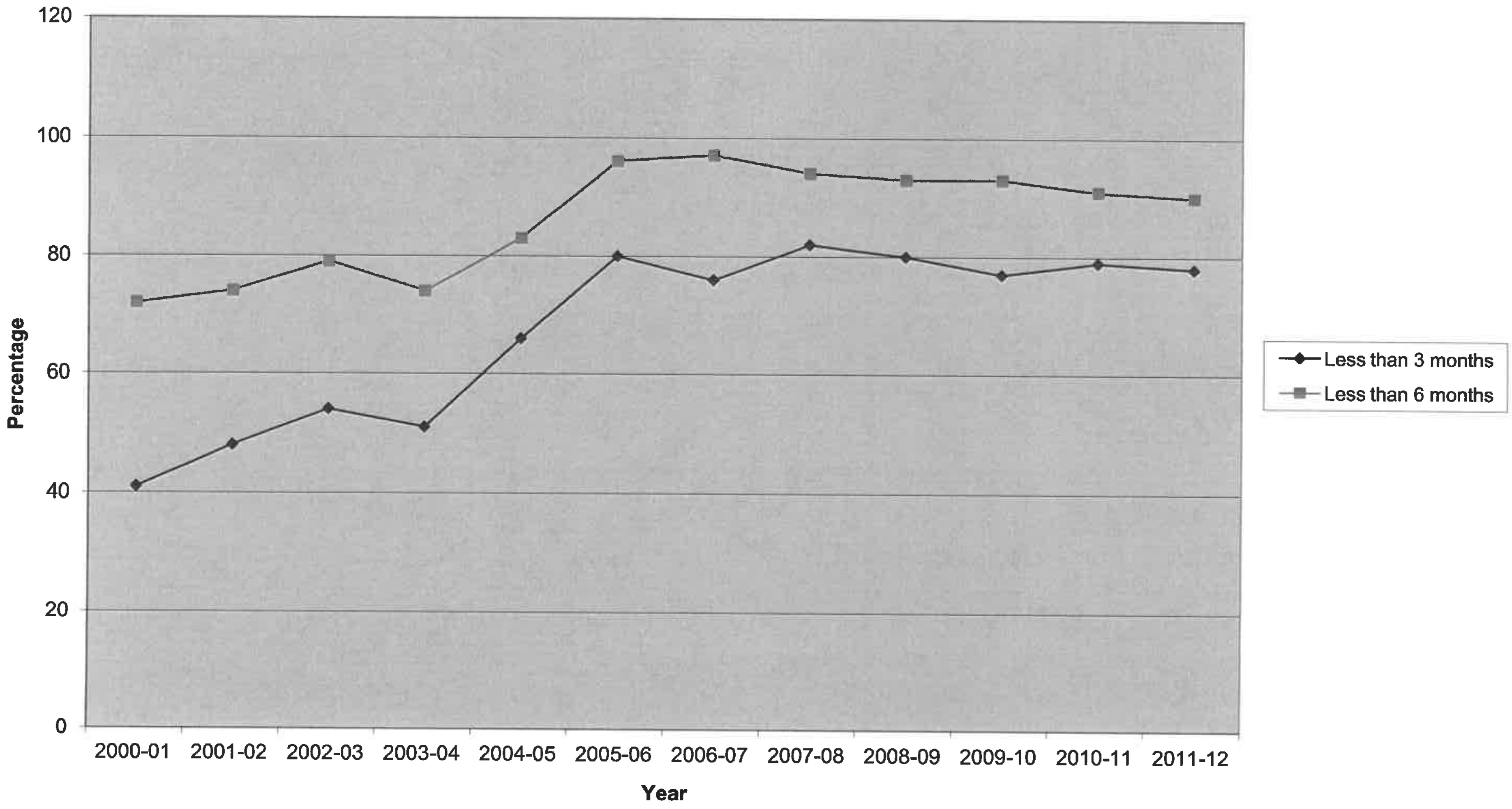
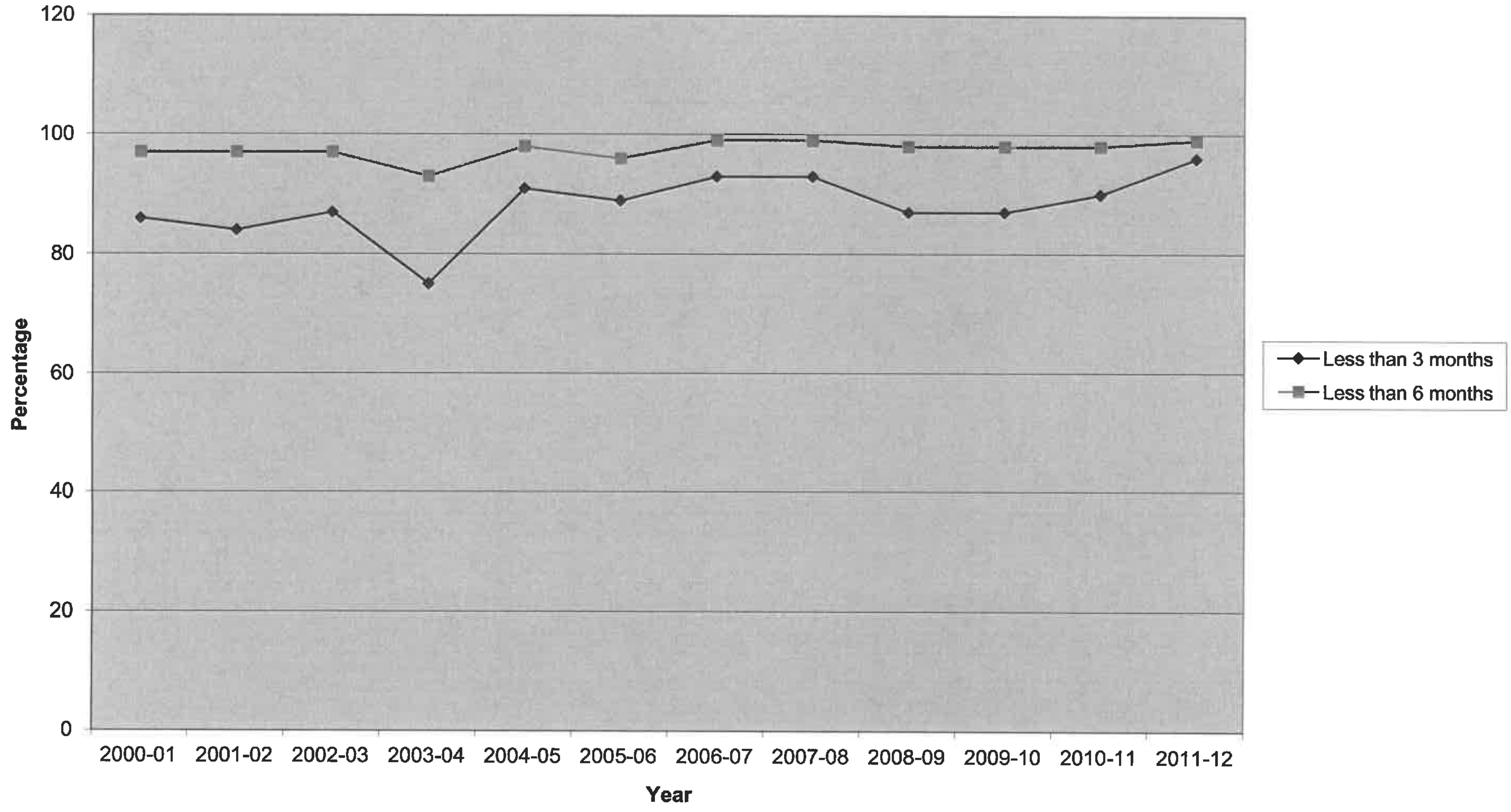
Appendix 1(a) - DABVJB Valuation Roll KPIs 2000-2012



Appendix 1(b) DAB VJB Council Tax KPIs 2000-12



Appendix 1

DAB VJB

Dunbartonshire and Argyll & Bute
Valuation Joint Board

Best Value and Performance Management and Planning - Update

KPI STATISTICS 2011/2012

Valuation Roll

Total No of entries as @ 1st April 2011	12,456
Total Rateable Value @ 1st April 2011	£323.4million

During the year 930 amendments were made to the Valuation Roll within the following periods

Period	Actual 2010/11	Target 2011/12	**Actual 2011.12**	Target 2012/13
0-3 months	79.4%	80%	**77.8%**	80%
3-6 months	12.1%	12%	**12.6%**	12%
>6 months	8.5%	8%	**9.6%**	8%

Total No of entries as @ 31st March 2012	12,561
Total Rateable Value @ 31st March 2012	£326.1 million

Council Tax

Total Number of entries @ 1st April 2011 140,492

988 new entries were added to the Valuation List within the following periods

Period	Actual 2010/11	Target 2011/12	**Actual 2011.12**	Target 2012/13
0-3 months	90.4%	92%	**96%**	93%
3-6 months	8.0%	6%	**2.6%**	5%
>6 months	1.6%	2%	**1.4%**	2%

Total Number of entries @ 31st March 2011 141,478