

## **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.

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

At a Meeting of the Dunbartonshire and Argyll & Bute Valuation Joint Board Finance Sub-Committee held in Meeting Room 3, Council Offices, Garshake Road, Dumbarton on Tuesday 25 September 2012 at 11.30 a.m.

**Present:** Councillor Gordon Blair, Argyll and Bute Council; Councillor Vaughan Moody, East Dunbartonshire Council and Councillor Jim Brown, West Dunbartonshire Council.

**Attending:** David Thomson, Assessor and Electoral Registration Officer; Stephen West, Treasurer; Gillian McNeilly, Finance Manager; Joanne Thomson, Finance Officer.

**Also**

**Attending:** Elaine Boyd, Senior Audit Manager and Laurence Slavin, Senior Auditor, Audit Scotland.

### **DECLARATIONS OF INTEREST**

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

### **ANNUAL REPORT AND FINAL ACCOUNTS - YEAR ENDING 31 MARCH 2012**

A report was submitted by the Treasurer to the Valuation Joint Board presenting a post-audit report and final accounts for the year ending 31 March 2012.

The Finance Manager advised that the figure of £313,022 shown at 3.2 of the report was the in-year accumulated surplus and that the overall accumulated surplus was in fact £388,000.

Having heard the Assessor and Electoral Registration Officer and the Finance Manager in further explanation of the report and in answer to Members' questions, the Board agreed to note the contents of the report.

### **AUDIT SCOTLAND'S FINAL AUDIT REPORT TO THOSE CHARGED WITH GOVERNANCE 2011/2012**

A report was submitted by the Treasurer to the Valuation Joint Board advising of Audit Scotland's report on the audit of the Joint Board's accounts for 2012/2013.

The Senior Audit Manager advised that it was anticipated that a clear auditor's report would be presented in due course.

Having heard the Senior Audit Manager in further explanation of the report and in answer to Members' questions, the Board agreed to note the contents of the report.

The meeting closed at 11.38 a.m.

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

Report by Clerk to the Joint Board

Valuation Joint Board – 16<sup>th</sup> November 2012

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**Subject: Update on Membership**

## **1.0 Purpose**

- 1.1 To provide details of the nominations received for the vacancies on the Joint Board's Sub-Committees and to advise of a change to the membership of the Board.

## **2.0 Background**

- 2.1 Following the Board meeting held on 22 June 2012, Argyll & Bute Council was invited to nominate one member to sit on each of the four Sub-Committees of the Joint Board.

## **3.0 Main Issues**

- 3.1 The Board is requested to note that the following nominations have been received:-

Appeals Sub-Committee – Councillor Richard Trail, Argyll & Bute  
Property Sub-Committee – Councillor Fred Hall, Argyll & Bute  
Finance Sub-Committee – Councillor Gordon Blair, Argyll & Bute

- 3.2 The Board is requested to note that the nomination for the Recruitment Sub-Committee has still to be confirmed.
- 3.3 The Board is also asked to note that Councillor Jonathan McColl will now represent West Dunbartonshire Council as a member on the Joint Board and that Councillor Jim Finn will now be a substitute member.

## **4.0 Recommendation**

Members are asked to note the content of this report.

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### Person to contact:

Andrew Fraser  
Head of Legal, Democratic and Regulatory Services  
West Dunbartonshire Council  
Garkshake Road, Dumbarton



# DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Assessor & Electoral Registration Officer

Valuation Joint Board – 16<sup>th</sup> November 2012

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**Subject: Electoral Registration**

## **1.0 Purpose**

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

## **2.0 Background**

The report provided to the Joint Board at the last meeting on 22<sup>nd</sup> June 2012 referred to the monthly register updates, the deletion of names from the full register of electors, the preparation for the 2012 canvass, Electoral Registration Performance Standards, the Sixth Review of Westminster Constituencies, the Local Government Elections on the 3<sup>rd</sup> May 2012 (10<sup>th</sup> May for the Dunoon Ward) and an update in connection with Individual Electoral Registration (IER).

## **3.0 Current Position**

### **3.1 Register Updates/Rolling Registration**

The last monthly update for 2012 took place on 3<sup>rd</sup> September. Between January and September 2012 there were 5,718 additions and 7,064 deletions. 59% of the additions were due to the fact that we are proactive in contacting electors outwith the annual canvass. Between publication of the Register in December 2011 and the start of the 2012 canvass we issued 20,023 individual voter registration forms costing £2,960 in outward postage. Return postage for 2,358 households cost £763.

### **3.2 The Annual Canvass**

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

A door-to-door canvass was carried out of properties where there was no return after the 1<sup>st</sup> postal reminder and where we were unable to verify the electors using other council records. The canvassers were trained to give help and

advice to householders. Any completed forms were uplifted by the canvassers. The electors picked up by this method are those who may not have been registered before.

As at 22<sup>nd</sup> October there were 13,701 elector additions and 8,494 elector deletions arising from the canvass. The total return at this point is 93.21%. The total number of households visited by door to door canvassers was 12,283 and canvassers have ingathered 1,618 forms (13.17%) to date. The revised register of electors will be published on Thursday 29<sup>th</sup> November 2012.

- 3.2.3 The canvass form provided advice on using our help line number in six other languages (including Scottish Gaelic). A company called Language Line provides the translations. Our registration with this company gives us access to translation services to overcome language barriers.
- 3.2.4 A personalised telephone and internet registration service was made available to electors in households where there was “no change” to existing elector details. Each householder was provided with two unique security codes, which were randomly generated, and instructions on how to use the Freephone and Internet options were issued with the canvass form. We also offered a short message service (SMS) again this year, where electors with no change were able to confirm their details by sending a text message from their mobile phone. As at 23<sup>rd</sup> October the number of households who used these services is shown in the table below.

Total No. Households	No. Returned By <b>Phone</b>	No. Returned By <b>Text (SMS)</b>	No. Returned By <b>Internet</b>
138,348	14,310	5,710	13,947

This represents 24.55% of the total return to date. Internet returns are now proving to be as popular as Phone returns (excluding mobile phone text messages).

- 3.2.5 All forms and letters are scanned to our electoral registration system (EROS) allowing staff to view the image “on screen”. The information on the form can be viewed next to the input screen and this speeds up processing and reduces time spent on filing and retrieving forms. This improved processing along with the use of telephone and internet registration has removed the previous need to employ temporary office staff. No overtime has been spent.
- 3.2.6 Members have been advised previously of the statutory obligation on Electoral Registration Officers (EROs) to remove from the Register of Electors the names of those electors in households for which a registration canvass form has not been received for two consecutive years.

Checking procedures for 2012 commenced at the end of October and we expect to complete the exercise prior to publication of the revised Register. This task is significantly reduced in comparison to previous years as a result of our continuous review of electors prior to the household reaching the two year non return stage. Where the ERO discovers that an elector is not, or may not now

be, resident it is part of their general duty to maintain the register and to conduct a Review. From January to September 2012 we carried out 2,340 Reviews and deleted 2,279 electors. The cost of postage for this exercise to date is £704. Reviews for the period October and November are currently ongoing.

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

## **4.0 Electoral Registration Performance Standards**

### **4.1 Introduction**

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

### **4.2 Financial Information Survey**

To date, the EC has not made a request for the 2011/12 financial information data on funding levels, staff numbers and salaries, premises and transport related costs and the cost of supplies and services.

They have collected data from EROs and ROs covering the 2007/08, 2009/10 and 2010/11 financial years and have reported on two of the three years of data. The report in connection with the 2007/08 and 2008/09 financial information survey can be downloaded from the Commission’s website at:

[www.electoralcommission.org.uk/performance-standards/financial-information](http://www.electoralcommission.org.uk/performance-standards/financial-information)

### **4.3 Data Collection Survey**

For 2011 the Board’s canvass return rate was 92.42% compared to 92.28% in 2010, 92.12% in 2009, 87.9% in 2008 and 81.9% in 2007. The 2012 final return (see 3.2.2 above – 93.21% return as at 22<sup>nd</sup> October) has to be submitted to the EC on Friday 14<sup>th</sup> December 2012.

### **4.4 Electoral Registration Officer – Self Assessment**

The 2012 assessment against the ten performance standards developed by the EC was submitted to the EC by the deadline of Friday 22<sup>nd</sup> June 2012. The Joint Board self-assessed as performing ‘Above the Standard’ in respect of six of the ten standards and ‘At the Standard’ in the remaining four. This year, the EC asked that our project plans and risk registers should be submitted as evidence to support our assessment for Standard 3: house-to-house enquiries and Standard 9: planning for rolling registration and the annual canvass. The

required documentary evidence was duly submitted by the aforementioned deadline.

## **5.0 Sixth Review of Westminster Constituencies**

The Boundary Commission for Scotland (the Commission) has considered all of the comments and remarks received during the public consultation on its Initial Proposals for UK Parliament constituencies during its Sixth Review of UK Parliament Constituencies.

As a result, the Commission developed Revised Proposals for constituencies, which were published for an 8 week public consultation period between 13<sup>th</sup> September and 7<sup>th</sup> November 2012. This consultation was the final opportunity to make views known to the Commission on the proposals.

The Initial Proposal was that the Argyll and Bute constituency would become Argyll, Bute and Lochaber taking in all wards from Argyll and Bute Council and ward 22 from Highland Council. The revised proposal contains all of Argyll and Bute Council area, Highland ward 22 (Fort William and Ardnamurchan) and Caol from Highland ward 12 (Caol and Mallaig), where the boundary follows the Caledonian Canal. From the Initial Proposal, the constituency boundary has been changed to include Caol and the constituency name has been changed to Argyll, Bute and South Lochaber.

The Initial Proposal was that East Dunbartonshire would become East Dunbartonshire and Kilsyth (East Dunbartonshire Council wards 1,3,4,5,6,7,8 and North Lanarkshire Council ward 1). From the Initial Proposal the constituency boundary and name is unchanged.

The Initial Proposal was that West Dunbartonshire would become West Dunbartonshire and Bearsden taking in all wards from West Dunbartonshire Council and ward 2 (Bearsden North) from East Dunbartonshire Council. From the Initial Proposals, the constituency boundary is unchanged and the constituency name has been changed to West Dunbartonshire and Bearsden North.

## **6.0 Community Council Elections**

**Argyll and Bute:** Contested By-Elections were held on 27<sup>th</sup> September 2012 for the return of Community Councillors to fill the vacancies for the East Kintyre and Coll areas. If a Community Council receives fewer nominations than there are vacancies then a poll does not need to take place. The elections were uncontested in Bute and Cowal, Helensburgh and Lomond, Oban Lorn and the Isles and Mid Kintyre, Kintyre and the Islands.

Further Notification has been given that By-Elections are being held to fill vacancies for Bute and Cowal, Helensburgh and Lomond, Oban Lorn and the Isles and Mid Kintyre, Kintyre and the Islands. If a contest is required voting will be by postal votes and Election day, and the final day for returning postal votes, will be Thursday 6<sup>th</sup> December 2012.

**East Dunbartonshire:** Notification was given that Elections were to be held on 25<sup>th</sup> October 2012, for the return of Community Councillors to fill the vacancies for various Community Councils within the East Dunbartonshire area.

However, there was not any requirement for community elections to be held in October as they were uncontested.

## **7.0 Individual Electoral Registration (IER) – An Update**

The Electoral Registration and Administration Bill 2012/13 was published on the 10<sup>th</sup> May 2012. The Scottish Assessors Association's Electoral Registration Committee is currently engaging with the Cabinet Office on the proposed legislation and business processes by way of a Scottish Implementation Co-Ordination Group. Both the Electoral Registration Officer and the Principal Administration Officer are members of this group.

The Bill is currently in the House of Lords and draft secondary legislation has been published. The next phase of data matching pilots is currently underway. Initial findings from these pilots are expected by the end of the year to be followed by data mining and two tier matching pilots early in 2013.

April 2013 will see the commencement of the “roll out” of the national IT systems which will be required to match registration data to other trusted data sets. As part of the testing process, each ERO will need to:-

- Ensure appropriate internal checks are carried out
- Ensure there is staff available to complete the required tests
- Engage with their Electoral Management System (EMS) supplier
- Highlight any issues to Cabinet Office programme support staff
- Plan local publicity

This will allow the ERO to:-

- Provide feedback on the data matching process
- Assess data requirements
- Identify resource requirements
- Establish internal processes
- Plan funding

Further guidance on the data matching processes will be provided by the EC during 2013 and early 2014. At the end of 2013 there will be an assessment of the readiness of each local authority/valuation joint board.

It is currently proposed that the timing of the canvass in 2013/14 will be moved from the autumn (August - November) of 2013 to the winter/spring (December 2013 - March 2014), meaning that forms will be competing with Christmas mail in December and processing will be affected by Christmas and New Year holidays.

Further, to accommodate the amended canvass, the refresh of Absent Voters' Personal Identifiers (PIs) which was scheduled for January 2014 is likely to take place in the autumn of 2013.

With the European Parliamentary elections scheduled for spring of 2014 and the Scottish Independence Referendum due to be held in the Autumn of 2014, there will be significant pressure on our staffing and resources from autumn 2013 through to December 2014.

Further reports on the proposals and their potential impact on the Board's resources will be provided as and when the detailed requirements unfold.

## **8.0 Campsie and Kirkintilloch North By-Election: 13<sup>th</sup> September 2012**

Following the death of Councillor Charles Kennedy, a by-election was held on 13<sup>th</sup> September. Six candidates contested the seat and following the Count, Gemma Welsh of the Scottish Labour Party was elected as a Councillor.

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

## **9.0 Recommendation**

Members are asked to note the content of this report.

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# DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Assessor & Electoral Registration Officer

Valuation Joint Board – 16<sup>th</sup> November 2012

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## **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 42 out of the 3,051 appeals which were received following the 2005 Revaluation remained outstanding. These had been referred to the Lands Tribunal for hearing.
- 2.4 The Assessor is required to maintain the Valuation Roll for his area by amending it to reflect a number of circumstances including physical changes to properties. Any such change to the Valuation Roll may be appealed by relevant parties.
- 2.5 The Assessor is required to maintain the Council Tax Valuation List for his area by amending it to reflect new, altered and demolished properties. Additionally he must dispose of any proposals which are made against any entry in the Council Tax Lists.

### **3.0 Current Position**

#### **3.1 Non-Domestic Rating Valuation**

##### **3.1.1 Revaluation 2010**

The Assessor, in liaison with the Assistant Secretaries to the local Valuation Appeal Committees, continues to schedule programmes of Valuation Appeal Committee Hearings to facilitate the disposal of Revaluation Appeals in accordance with the statutory timetable.

The change in economic circumstances between the 'Valuation date' of April 2008 and the coming into force of the Valuation Roll in 2010 introduced complexity into the disposal of Revaluation appeals with test cases having had to be taken to the Lands Valuation Appeal Court by colleague Assessors to clarify the effects of relevant legislation. The cases were heard in May of this year but decisions were not issued until September.

As a result, progress in relation to disposal of Revaluation appeals has been slower over the period than had been planned. Notwithstanding these comments, 2,134 Revaluation appeals have now been disposed of with 1,649 (77.3%) having been withdrawn and 485 (22.7%) adjusted. The court decisions referred to above should allow progress on disposal of the outstanding 1,257 Revaluation appeals to take place in the coming months, though there may yet be further legal challenges to be overcome.

### 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. It has, however, heard a number of preliminary hearings in respect of mobile Telecommunication subjects across Scotland with a formal hearing having been established for December. 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 appeals which had been referred to the Tribunal have been disposed of by negotiation since the last Joint Board meeting.

### 3.1.3 'Running Roll' Appeals

In addition to the Revaluation appeals referred to above, a total of 4,531 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.

With there being a hiatus in the progress in Revaluation appeals, the focus in recent months has been on the disposal of these appeals. Since the last Board meeting, 1,410 have been disposed of leaving 3,056 outstanding. The vast majority of these appeals were withdrawn without adjustment to the Net Annual Values.

### 3.1.4 Maintenance of the Valuation Roll

In the 6 months from April 2012 to September 2012, 815 changes were made to the Valuation Roll to reflect new, deleted and amended properties.

### 3.1.5 Revaluation 2015

The UK Parliament has confirmed that the 2015 Revaluation will be postponed in England & Wales until 2017. It is expected that the Scottish Government will wish to review the timetable in Scotland in light of that decision.



### 3.2 Council Tax Valuation

#### 3.2.1 Maintenance of the Council Tax Valuation Lists

In the 6 months from April 2012 to September 2012, 531 new dwellings were added to the Council Tax Lists for the area and 162 were deleted. 58 properties had their band increased following alteration and subsequent sale. The number of changes following alteration and sale is very small when compared to the workload required to comply with the duty to maintain the List.

#### 3.2.2 Council Tax Proposals and Appeals

108 proposals and appeals were outstanding at the start of 2012/13 and 338 have been submitted since then. In the same period, 323 were disposed of, leaving 123 outstanding.

### 4.0 **Recommendations**

#### 4.1 Members are asked to note:-

- (a) progress in relation to the disposal of 2010 Revaluation appeals,
- (b) progress in relation to the disposal of 2010/11 and 2011/12 running roll appeals; and
- (c) progress in relation to maintenance of the Valuation Roll and the Council Tax Valuation Lists.

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#### Person to contact:

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

Report by Assessor & Electoral Registration Officer

Valuation Joint Board –16<sup>th</sup> November 2012

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## **Subject: Capital Building Works, 235 Dumbarton Road, Clydebank**

### **1.0 Purpose**

- 1.1 To advise the Joint Board of progress in relation to building works at 235 Dumbarton Road, Clydebank.

### **2.0 Background**

#### **3-year Capital Plan – Phase 3**

- 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 required to be carried out to defective fire doors, would be bundled together and put out to competitive tender.
- 2.4 At its meeting on 22<sup>nd</sup> June 2012, the Joint Board noted the award of the contract to Brick and Steel Construction Co. Ltd which had previously been approved by the Property Sub-Committee

#### **2012/13 Capital Plan**

- 2.5 At its meeting on 20th January 2012, the Joint Board approved funding, amounting to £18,000, in the year 2012/13 for the upgrade to part of the roof of its offices at 235 Dumbarton Road, Clydebank.

### **3.0 Progress**

- 3.1 Both projects progressed over the summer and, at time of writing, only minor snagging issues are outstanding.

- 3.2 The works in relation to the roof upgrade were extended to include the replacement of a section of internal down pipe which was found to be defective during the works. The cost of this extra work is, as yet, unknown but it will readily be accommodated from existing balances within the capital account.

#### **4.0 Recommendations**

- 4.1 It is recommended that the Valuation Joint Board notes the effective completion of the above works.

---

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

Report by Assessor & Electoral Registration Officer

Valuation Joint Board – 16<sup>th</sup> November 2012

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## **Subject: Financial Regulations**

### **1.0 Purpose**

- 1.1 To seek Members approval for a change to the Board's Financial Regulations to extend the delegated authority of the Assessor to incur expenditure.

### **2.0 Background**

- 2.1 When the Board was established in 1996, the Financial Regulations established an upper limit on the delegated spending of the Assessor at £25,000. It is understood that this was in line with the similar restrictions on the Chief Executive in the West Dunbartonshire Council Financial Regulations.
- 2.2 West Dunbartonshire Council has, since, changed its authorised expenditure limit to the Chief Executive to £50,000

### **3.0 Issues**

- 3.1 In recent years the Assessor has required to refer approval of expenditures which were in excess of £25,000 to either the Board or its Sub Committees outwith the regular schedule of Board meetings. This can lead to delays in decision making.
- 3.2 In particular, a change to the way that Royal Mail charges for postage recently led the Assessor & ERO to seek and receive tender bids on the basis of 'print and mail' arrangements, i.e. the mail cost, which previously was separately incurred, was wrapped up with the print contract. This change of approach resulted, for the first time, in the total cost for the proposed contract exceeding the upper limit (£25,000) which can be entered into by officers under the Assessor & ERO's delegated powers.
- 3.3 The above occurred in the period prior to the dissolution of the Joint Board and failure to get Board approval could have resulted in significant delays in the preparations for the annual canvass. As a result, approval had to be sought by circular.

### **4.0 Proposals**

- 4.1 To avoid undue delay in decision making, and in line with the provisions in West Dunbartonshire Council, it is proposed that the spending limit in item 5 of section C of the Financial Regulations is altered to require Board approval of expenditure where the expenditure is in excess of £50,000.

- 4.2 To avoid any uncertainty it is also proposed that the same section be amended to include the procurement of services as well as equipment. The proposed revised wording is shown in the Appendix to this report.
- 4.3 Regardless of the above proposals, the annual canvass 'print and mail' contract is likely to exceed £50,000 each year so it is proposed that the authority is delegated to the Assessor to award a contract for that purpose on an annual basis.
- 4.4 Members should note that any delegated authority given under 4.1 or 4.3 above would still be regulated the Board's Standing Orders which require a tendering process to be completed before the award of any contract in excess of £25,000.

## **5.0 Recommendations**

5.1 Members are asked to:-

- (a) Approve the alteration to the Financial Regulations, and
- (b) Approve that authority be delegated to the Assessor to enter into a contract for the annual provision of 'print and mail' services in respect of the annual canvass.

---

### Person to contact:

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## **Subject: Financial Regulations Appendix**

### **Existing Wording of Financial Regulations**

#### **Part C: CONTROL OF EXPENDITURE**

- |  |   |
|--|---|
| 5. Need for Board Consent to Expenditure | No expenditure on the purchase of equipment of a value in excess of £25,000 for each proposal will be made without the prior consent of the Board even although provision has been made in the Capital Programme or Annual Revenue Estimates. For this purpose each proposal is defined as including separate but associated pieces of equipment. Expenditure up to this limit may be incurred by the Assessor if generally provided for in the Capital Programme or Revenue Estimates. |
|--|---|

### **Proposed Wording of Financial Regulations**

#### **Part C: CONTROL OF EXPENDITURE**

- |  |  |
|--|--|
| 5. Need for Board Consent to Expenditure | No expenditure on the purchase of equipment <b><u>or services</u></b> of a value in excess of <b><u>£50,000</u></b> for each proposal will be made without the prior consent of the Board even although provision has been made in the Capital Programme or Annual Revenue Estimates. For this purpose each proposal is defined as including separate but associated pieces of equipment <b><u>or services</u></b> . Expenditure up to this limit may be incurred by the Assessor if generally provided for in the Capital Programme or Revenue Estimates. |
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# **DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD**

Report by Assessor & Electoral Registration Officer

Valuation Joint Board –16<sup>th</sup> November 2012

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## **Subject: Complaints Handling Procedure**

### **1.0 Purpose**

- 1.1 To seek approval of a revised Comments and Complaints Handling Procedure for application with the Joint Board.

### **2.0 Background**

- 2.1 In December 2006, the Joint Board implemented a Customer Comments and Complaints Procedure which has had several minor revisions in the years since.
- 2.2 The Public Services Reform (Scotland) Act 2010 requires public authorities to have a Complaints Handling Procedure which complies with any Statement of Complaints Handling which is developed by the Scottish Public Services Ombudsman (SPSO)
- 2.3 The Joint Board's current Comments and Complaint Procedures do not comply with the Statement of Complaints Handling Principles as developed by the SPSO.
- 2.4 As yet, there has been no direction from SPSO to comply with a Model Complaints Handling Procedure but it is expected that a requirement to comply by April 2103 may be issued in the near future.

### **3.0 Progress**

- 3.1 A draft Complaints Handling Procedure was developed and submitted to the SPSO for their comments on its compliance with the Statement of Complaints Handling Principles.
- 3.2.1 Feedback from the SPSO indicated that, with one minor amendment in relation to frequency of reporting, that the procedure would be compliant.
- 3.3 The proposed amendments have been incorporated into the draft which is attached for members' consideration.

### **4.0 Recommendations**

- 4.1 It is recommended that the Valuation Joint Board approves the attached Comments and Complaints Handling Procedure for implementation with effect from 1<sup>st</sup> April 2013.

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*Dunbartonshire and Argyll & Bute  
Valuation Joint Board*

# **Dunbartonshire and Argyll & Bute Valuation Joint Board Comments & Complaints Handling Procedure**

Issued: draft version 0.4 September 2012



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

## **Comments & Complaints Handling Procedure**

### **Foreword**

*Our Comments & Complaints handling procedure reflects Dunbartonshire and Argyll & Bute Valuation Joint Board's (DAB VJB/The Board) commitment to valuing complaints. It seeks to resolve customer dissatisfaction as close as possible to the point of service delivery and to conduct thorough, impartial and fair investigations of customer complaints so that, where appropriate, we can make evidence-based decisions on the facts of the case.*

*The procedure has been developed using the Scottish Public Services Ombudsman's (SPSO) Local Authority Model Complaints Handling Procedure. This procedure aims to help us 'get it right first time'. We want quicker, simpler and more streamlined complaints handling with local, early resolution by capable, well-trained staff.*

*Complaints give us valuable information we can use to improve customer satisfaction. Our comments & complaints handling procedure will enable us to address a customer's dissatisfaction and may also prevent the same problems that led to the complaint from happening again. For our staff, comments and complaints provide a first-hand account of the customer's views and experience, and can highlight problems we may otherwise miss. Handled well, complaints can give our customers a form of redress when things go wrong, and can also help us continuously improve our services.*

*Resolving complaints early saves money and creates better customer relations. Sorting them out as close to the point of service delivery as possible means we can deal with them locally and quickly, so they are less likely to escalate to the next stage of the procedure. Complaints that we do not resolve swiftly can greatly add to our workload.*

*The comments and complaints handling procedure will help us do our job better, improve relationships with our customers and enhance public perception of the Joint Board. It will help us keep the user at the heart of the process, while enabling us to better understand how to improve our services by learning from complaints.*

***David C Thomson***

Assessor & ERO

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## 1.0 Introduction

Dunbartonshire and Argyll & Bute Valuation Joint Board's Mission is to provide customer focussed, best value, high quality, professional valuation and electoral services for all its stakeholders.

Our Vision is to provide high quality, effective and responsive services to all of our stakeholders.

Our Aims and Objectives include commitments to:

- Consult stakeholders about their needs and expectations
- Treating all stakeholders in a fair, consistent manner and in accordance with equal opportunities requirements
- Monitor performance levels
- Strive for continuous improvement in all aspects of service delivery
- Ensuring we are accountable to all stakeholders

It is important that a high level of independence is afforded to Assessors in order that they can carry out, and be seen to carry out, their statutory duties in a fair and impartial manner. It is also important to distinguish between the Assessor's statutory independence in matters of Valuation, Council Tax and Electoral Registration and his accountability for his conduct in the operation of his duties. The independence of the Assessor in matters of Valuation, Council Tax and Electoral Registration, where there are effective appeals systems in place, has been acknowledged. The Assessor is, however, accountable to the Valuation Joint Board and the Scottish Public Services Ombudsman, for his/her conduct in carrying out his/her duties.

This Comments and Complaints procedure:-

- Confirms our commitments to customer focus and stakeholder consultation, allowing service users to inform us when we fail to meet acceptable standards of practice, procedure or their expectation of service provision.
- Will provide information to help improve service provision and identify training needs.
- Will highlight instances of bias, discrimination or unhelpfulness.
- Satisfies the requirement to ensure accountability in matters of practice and procedure.
- Recognises the Ombudsman's view that "good complaint handling should be integral to high quality delivery of public service".

This Procedure covers:

- The definition of a 'Complaint'
- The stages of the Comments & Complaints Process
- Roles and Responsibilities
- Co-ordination, monitoring and reporting arrangements

## 2.0 How to use this Model Complaints Handling Procedure

This document explains to staff how to handle complaints. Another document provides information for customers on the complaints procedure. Together, these form our complaints handling procedure.

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The document contains references and links to more details on parts of the procedure, such as how to record complaints, and the criteria for signing off and agreeing time extensions. These explain how to process, manage and reach decisions on different types of complaints.

When using this document, please also refer to the 'SPSO Statement of Complaints Handling Principles' and best practice guidance on complaints handling from the Complaints Standards Authority at the SPSO.

<http://www.valuingcomplaints.org.uk>

### 3.0 What is a complaint?

Dunbartonshire and Argyll & Bute Valuation Joint Board's definition of a complaint is:

'An expression of dissatisfaction by one or more members of the public about the Joint Board's action or lack of action, or about the standard of service provided by or on behalf of the Joint Board.'

A complaint may relate to:

- Failure to provide a service
- Failure to achieve standards or quality of service promised by the Joint Board
- Dissatisfaction with Joint Board policies or the way they are being applied or administered
- Disagreement with a decision where the customer cannot use another procedure (for example an appeal) to resolve the matter
- The Joint Board's failure to follow the appropriate administrative process.
- Failure, negligence or delays in responding to customers' inquiries or requests
- Unhelpful or insensitive treatment by, or attitude of, a member of staff
- Malice, bias or unfair discrimination
- Inadequate or incomplete provision of information and/or advice
- Failure to take account of relevant matters in coming to a decision

This list does not cover everything.

**Appendix 1** provides a range of examples of complaints we may receive, and how these may be handled.

A complaint is **not**:

- A routine first-time request for a service
- A request for compensation only
- An issue that is in court or has already been heard by a court or a tribunal
- A disagreement with a decision where a statutory right of appeal exists, for example in relation to council tax or non-domestic rating appeals or Electoral Registration objections
- An attempt to reopen a previously concluded complaint or to have a complaint reconsidered where we have already given our final decision.

You must not treat these issues as complaints, and should instead direct customers to use the appropriate procedures.

**Appendix 2** gives more examples of 'what is not a complaint' and how to direct customers appropriately.

### **3.1 Handling anonymous complaints**

The Joint Board values all complaints. This means we treat all complaints including anonymous complaints seriously and will take action to consider them further, wherever this is appropriate. Generally, we will consider anonymous complaints if there is enough information in the complaint to enable us to make further enquiries. If, however, an anonymous complaint does not provide enough information to enable us to take further action, we may decide not to pursue it further. Any decision not to pursue an anonymous complaint must be authorised by the Assessor & ERO/Depute.

If an anonymous complaint makes serious allegations, we will refer it to a senior officer immediately.

If we pursue an anonymous complaint further, we will record the issues as an anonymous complaint on the complaints system. This will help to ensure the completeness of the complaints data we record and allow us to take corrective action where appropriate.

### **3.2 What if the customer does not want to complain?**

If a customer has expressed dissatisfaction in line with our definition of a complaint but does not want to complain, tell them that we do consider all expressions of dissatisfaction, and that complaints offer us the opportunity to improve services where things have gone wrong. Encourage the customer to submit their complaint and allow us to deal with it through the complaints handling procedure. This will ensure that the customer is updated on the action taken and gets a response to their complaint.

If, however, the customer insists they do not wish to complain, record the issue as an anonymous complaint. This will ensure that the customer's details are not recorded on the complaints database and that they receive no further contact about the matter. It will also help to ensure the completeness of the complaints data recorded and will still allow us to fully consider the matter and take corrective action where appropriate.

### **3.3 Who can make a complaint?**

Anyone who receives, requests or is affected by our services can make a complaint. Sometimes a customer may be unable or reluctant to make a complaint on their own. We will accept complaints brought by third parties as long as the customer has given their personal consent.

### **3.4 Complaints involving more than one service or organisation**

If a complaint relates to the actions of both the Joint Board and one or more local authority services, you must tell the customer who will take the lead in dealing with the complaint, and explain that we may only be able to provide a response in respect of the actions of the Joint Board.

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If a customer complains to the Joint Board about the service of another local authority, agency or public service provider, but the Joint Board has no involvement in the issue, the customer should be advised to contact the appropriate organisation directly. However, where, a complaint relates to the Joint Board service and the service of another agency or public service provider, (for example a housing association or a government department), and the Joint Board has a direct interest in the issue, you must handle the complaint about the Joint Board through the CHP. If you need to make enquiries to a local authority or an outside agency in relation to the complaint always take account of data protection legislation and our guidance on handling our customer's personal information. The Information Commissioner has detailed guidance on data sharing and has issued a data sharing code of practice.

Such complaints may include:

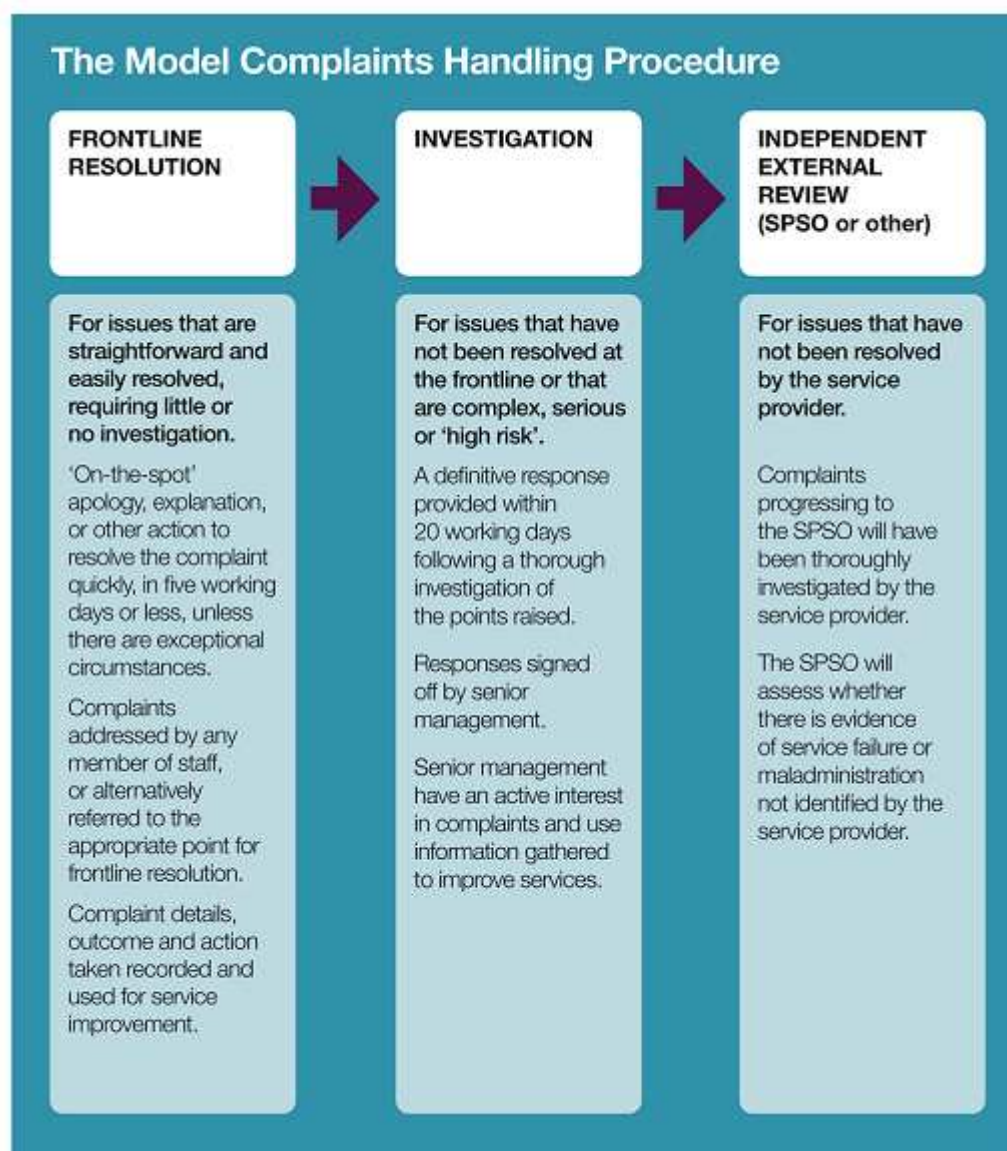
- a complaint made to us about a delay in issuing a Council Tax bill, where the customer's dissatisfaction relates to the service we have provided and the service the billing authority has provided

## 4.0 The complaints handling process

Our complaints handling procedure aims to provide a quick, simple and streamlined process for resolving complaints early and locally by capable, well-trained staff.

Our complaints process provides two opportunities to resolve complaints internally:

- **frontline resolution**, and
- **investigation**.



For clarity, the term 'frontline resolution' refers to the first stage of the complaints process. It does not reflect any job description within the Joint Board but means seeking to resolve complaints at the initial point of contact where possible.

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## 4.1 Stage one: frontline resolution

Frontline resolution aims to quickly resolve straightforward customer complaints that require little or no investigation. Any member of staff may deal with complaints at this stage.

The main principle is to seek early resolution, resolving complaints at the earliest opportunity and as close to the point of service delivery as possible. This may mean a face-to-face discussion with the customer, or asking an appropriate member of staff to deal directly with the complaint.

**Appendix 1** gives examples of the types of complaint we may consider at this stage, with suggestions on how to resolve them.

In practice, frontline resolution means resolving the complaint at the first point of contact with the customer, either by the member of staff receiving the complaint or other identified staff.

In either case, you may settle the complaint by, where appropriate, providing an on-the-spot apology or explaining why the issue occurred and, where possible, what will be done to stop this happening again. You may also explain that, as an organisation that values complaints, we may use the information given when we review service standards in the future.

A customer can make a complaint in writing, in person, by telephone, or by email, or by having someone complain on their behalf. You must always consider frontline resolution, regardless of how you have received the customer's complaint.

### 4.1.1 What to do when you receive a complaint

- 1 On receiving a complaint, you must first decide whether the issue can indeed be defined as a complaint. The customer may express dissatisfaction about more than one issue. This may mean you treat one element as a complaint, while directing the customer to pursue another element through an alternative route (see **Appendix 2**).
- 2 If you have received and identified a complaint, record the details on our complaints system (see **Appendix 5**).
- 3 Next, decide whether or not the complaint is suitable for frontline resolution. Some complaints will need to be fully investigated before you can give the customer a suitable response. You must escalate these complaints immediately to the investigation stage.
- 4 Where frontline resolution is appropriate, the person dealing with the complaint must consider four key questions:
  - What exactly is the customer's complaint (or complaints)?
  - What does the customer want to achieve by complaining?
  - Can I achieve this, or explain why not?
  - If I cannot resolve this, who can help with frontline resolution?



**What exactly is the customer's complaint (or complaints)?**

It is important to be clear about exactly what the customer is complaining of. You may need to ask the customer for more information and probe further to get a full picture.

**What does the customer want to achieve by complaining?**

At the outset, clarify the outcome the customer wants to achieve. Of course, the customer may not be clear about this, and you may need to probe further to find out what they expect, and whether they can be satisfied.

**Can I achieve this, or explain why not?**

If you can achieve the expected outcome by providing an on-the-spot apology or explain why you cannot achieve it, you should do so. If you consider an apology is appropriate, you may wish to follow the SPSO's guidance on the subject:

**SPSO guidance on apology**

The customer may expect more than we can provide. If so, you must tell them as soon as possible. An example would be where the customer is seeking exemption from rates payments.

You are likely to have to convey the decision face to face or on the telephone. If you do so face to face, by telephone or by email, you are not required to write to the customer as well, although you may choose to do so. It is important, however, to keep a full and accurate record of the decision reached and passed to the customer.

**If I can't resolve this, who can help with frontline resolution?**

If you cannot deal with the complaint because, for example, you are unfamiliar with the issues or area of service involved, pass details of the complaint to someone who can attempt to resolve it.

#### **4.1.2 Timelines**

Frontline resolution must be completed within **five working days**, although in practice we would often expect to resolve the complaint much sooner.

You may need to get more information from other services to resolve the complaint at this stage. However, it is important to respond to the customer within five working days, either resolving the matter or explaining that their complaint is to be investigated.

#### **4.1.3 Extension to the timeline**

In exceptional circumstances, where there are clear and justifiable reasons for doing so, you may agree an extension of no more than five working days with the customer. This must only happen

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when an extension will make it more likely that the complaint will be resolved at the frontline resolution stage.

When you ask for an extension, you must get authorisation from a member of the Management Team, who will decide whether you need an extension to effectively resolve the complaint. Examples of when this may be appropriate include relevant staff being temporarily unavailable. If, however, the issues are so complex that they cannot be resolved in five days, it may be more appropriate to escalate the complaint straight to the investigation stage. You must tell the customer about the reasons for the delay, and when they can expect your response.

If the customer does not agree to an extension but it is unavoidable and reasonable, a member of the Management Team must decide on the extension. You must then tell the customer about the delay and explain the reason for the decision to grant the extension.

It is important that such extensions do not become the norm. Rather, the timeline at the frontline resolution stage should be extended only rarely. All attempts to resolve the complaint at this stage must take no longer than **ten working days** from the date you receive the complaint.

The proportion of complaints that exceed the five-day limit will be evident from reported statistics. These statistics will go to our Management Team on a regular basis.

**Appendix 3** provides further information on timelines.

#### **4.1.4 Closing the complaint at the frontline resolution stage**

When you have informed the customer of the outcome, you are not obliged to write to the customer, although you may choose to do so. You must ensure that our response to the complaint addresses all areas that we are responsible for and explains the reasons for our decision. It is also important to keep a full and accurate record of the decision reached and given to the customer. The complaint should then be closed and the complaints system updated accordingly.

#### **4.1.5 When to escalate to the investigation stage**

A complaint must be escalated to the investigation stage when:

- frontline resolution was tried but the customer remains dissatisfied and requests an investigation into the complaint. This may be immediately on communicating the decision at the frontline stage or could be some time later
- the customer refuses to take part in the frontline resolution process. This would include where the customer immediately requests to speak to a more senior member of staff
- the issues raised are complex and require detailed investigation
- the complaint relates to serious, high-risk or high-profile issues.

When a previously closed complaint is escalated from the frontline resolution stage, the complaint should be reopened on the complaints system.

Take particular care to identify complaints that might be considered serious, high risk or high profile, as these may require particular action or raise critical issues that need senior

management's direct input. The SPSO defines potential high-risk or high-profile complaints as those that may:

- involve a death or terminal illness
- involve serious service failure, for example major delays in providing, or repeated failures to provide, a service
- generate significant and ongoing press interest
- pose a serious risk to the Joint Board's operations
- present issues of a highly sensitive nature, for example concerning:
  - homelessness
  - a particularly vulnerable person
  - child protection.
  - personal data

## **4.2 Stage two: Investigation**

Not all complaints are suitable for frontline resolution and not all complaints will be satisfactorily resolved at that stage. Complaints handled at the investigation stage of the complaints handling procedure are typically complex or require a detailed examination before we can state our position. These complaints may already have been considered at the frontline resolution stage, or they may have been identified from the start as needing immediate investigation.

An investigation aims to establish all the facts relevant to the points made in the complaint and to give the customer a full, objective and proportionate response that represents our final position.

**Investigations should be completed by a member of staff, normally a member of the Management Team, who was NOT involved in any Frontline Resolution stage.**

### **4.2.1 What to do when you receive a complaint for investigation**

It is important to be clear from the start of the investigation stage exactly what you are investigating, and to ensure that both the customer and the service understand the investigation's scope.

It may be helpful to discuss and confirm these points with the customer at the outset, to establish why they are dissatisfied and whether the outcome they are looking for sounds realistic. In discussing the complaint with the customer, consider three key questions:

1. What specifically is the customer's complaint or complaints?
2. What does the customer want to achieve by complaining?
3. Are the customer's expectations realistic and achievable?

It may be that the customer expects more than we can provide. If so, you must make this clear to the customer as soon as possible.

Where possible you should also clarify what additional information you will need to investigate the complaint. The customer may need to provide more evidence to help us reach a decision.

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Details of the complaint must be recorded on the system for recording complaints. Where appropriate, this will be done as a continuation of frontline resolution. The details must be updated when the investigation ends.

If the investigation stage follows attempted frontline resolution, you must hand over all case notes and associated information to the officer responsible for the investigation, and record that you have done so.

#### **4.2.2 Timelines**

The following deadlines are appropriate to cases at the investigation stage:

- complaints must be acknowledged within **three working days**
- you should provide a full response to the complaint as soon as possible but not later than **20 working days** from the time you received the complaint for investigation.

#### **4.2.3 Extension to the timeline**

Not all investigations will be able to meet this deadline. For example, some complaints are so complex that they require careful consideration and detailed investigation beyond the 20-day limit. However, these would be the exception and you must always try to deliver a final response to a complaint within 20 working days.

If there are clear and justifiable reasons for extending the timescale, member of the Management Team will set time limits on any extended investigation, as long as the customer agrees. You must keep the customer updated on the reason for the delay and give them a revised timescale for completion. If the customer does not agree to an extension but it is unavoidable and reasonable, then senior management must consider and confirm the extension. The reasons for an extension might include the following:

- Essential accounts or statements, crucial to establishing the circumstances of the case, are needed from staff, customers or others but they cannot help because of long-term sickness or leave.
- You cannot obtain further essential information within normal timescales.
- Operations are disrupted by unforeseen or unavoidable operational circumstances, for example industrial action or severe weather conditions.
- The customer has agreed to mediation as a potential route for resolution.

These are only a few examples, and you must judge the matter in relation to each complaint. However, an extension would be the exception and you must always try to deliver a final response to the complaint within 20 working days.

As with complaints considered at the frontline stage, the proportion of complaints that exceed the 20-day limit will be evident from reported statistics. These statistics will go to our Management Team on a quarterly basis.

**Appendix 3** provides further information on timelines.

#### 4.2.4 Mediation

Some complex complaints, or complaints where customers and other interested parties have become entrenched in their position, may require a different approach to resolving the complaint. Where appropriate, you may consider using services such as mediation or conciliation using suitably trained and qualified mediators to try to resolve the matter and to reduce the risk of the complaint escalating further.

Mediation will help both parties to understand what has caused the complaint, and so is more likely to lead to mutually satisfactory solutions.

If you and the customer agree to mediation, revised timescales will need to be agreed.

#### 4.2.5 Closing the complaint at the investigation stage

You must let the customer know the outcome of the investigation in writing or by their preferred method of contact. Our response to the complaint must address all areas that we are responsible for and explain the reasons for our decision. You must record the decision, and details of how it was communicated to the customer, on the system for recording complaints. You must also make clear to the customer:

- their right to ask SPSO to consider the complaint (see below)
- the time limit for doing so, and
- how to contact the SPSO.

#### 4.2.6 Independent external review

Once the investigation stage has been completed, the customer has the right to approach the SPSO if they remain dissatisfied.

The SPSO considers complaints from people who remain dissatisfied at the conclusion of our complaints procedure. The SPSO looks at issues such as service failures and maladministration (administrative fault), as well as the way we have handled the complaint.

The SPSO recommends that we use the wording below to inform customers of their right to ask SPSO to consider the complaint. The SPSO also provides a leaflet, [The Ombudsman and your organisation](#), which you may find helpful in deciding how and when to refer someone to the SPSO.

##### **Information about the SPSO**

The Scottish Public Services Ombudsman (SPSO) is the final stage for complaints about public services in Scotland. This includes complaints about Scottish local authorities. If you remain dissatisfied with the Valuation Joint Board after its complaints process, you can ask the SPSO to look at your complaint. The SPSO cannot normally look at complaints:

- where you have not gone all the way through the Joint Board's complaints handling procedure
- more than 12 months after you became aware of the matter you want to complain about, or
- that have been or are being considered in court.

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The SPSO's contact details are:

SPSO  
4 Melville Street  
Edinburgh  
EH3 7NS

SPSO  
Freepost EH641  
Edinburgh  
EH3 0BR

Freephone: **0800 377 7330**  
Online contact [www.spsso.org.uk/contact-us](http://www.spsso.org.uk/contact-us)  
Website: [www.spsso.org.uk](http://www.spsso.org.uk)  
Mobile site: <http://m.spsso.org.uk>

## 5.0 Governance of the Complaints Handling Procedure

### 5.1 Roles and responsibilities

Overall responsibility and accountability for the management of complaints lies with the Assessor and ERO and the Management Team.

Our final position on the complaint must be signed off by a member of the Management Team and we will confirm that this is our final response. This ensures that our Management Team own and are accountable for the decision. It also reassures the customer that their concerns have been taken seriously.

The following paragraphs identify the roles and responsibilities of staff in relation to the Procedure.

**Assessor & ERO:** The Assessor & ERO provides leadership and direction in ways that guide and enable us to perform effectively across all services. This includes ensuring that there is an effective complaints handling procedure, with a robust investigation process that demonstrates how we learn from the complaints we receive.

The Assessor & ERO (or Depute Assessor & ERO in the case of absence), will take a personal interest in all complaints, though he may delegate responsibility for the complaint handling procedure to senior staff. Regular management reports assure the Assessor & ERO of the quality of complaints performance.

The Assessor & ERO's role will also include providing complaints information in an orderly, structured way within requested timescales, providing comments on factual accuracy on our behalf in response to SPSO requests and/or reports, and confirming and verifying that recommendations have been implemented.

**Management Team:** On the Assessor & ERO's behalf, the Management Team will be responsible for:

- managing complaints and the way we learn from them
- overseeing the implementation of actions required as a result of a complaint
- investigating complaints
- deputising for the Assessor & ERO on occasion.

The Management Team may, however, decide to delegate some elements of complaints handling (such as investigations and the drafting of response letters) to other members of staff. Where this happens, the Management Team member should retain ownership and accountability for the management and reporting of complaints. He/She will also be responsible for signing decision letters to customers, so he/she should be satisfied that the investigation is complete and the response addresses all aspects of the complaint.

**Complaints investigator:** The complaints investigator is responsible and accountable for the management of the investigation. He/She will be involved in the investigation and in co-ordinating all aspects of the response to the customer. This may include preparing a comprehensive written

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report, including details of any procedural changes in service delivery that could result in opportunities for learning.

**Admin Manager:** The Admin Manager will be responsible for maintaining a record of all complaints received and for reporting on the progress of, and outcomes from, all complaints to the Management Team

**All staff:** A complaint may be made to any member of staff in the Joint Board so all staff must be aware of the complaints handling procedure (see separate Guidance) and how to handle and record complaints at the frontline stage. They should also be aware of who to refer a complaint to, in case they are not able to personally handle the matter. We encourage all staff to try to resolve complaints early, as close to the point of service delivery as possible, and quickly to prevent escalation.

## **5.2 Complaints about senior staff**

Complaints about senior staff can be difficult to handle, as there may be a conflict of interest for the staff investigating the complaint. When serious complaints are raised against senior staff, it is particularly important that the investigation is conducted by an individual who is independent of the situation.

If the complaint is an internal one it may be more appropriate to refer to the Joint Board's 'Confidential Reporting Policy' and/or 'Grievance Procedures'

## **5.3 Recording, reporting, learning and publicising**

Complaints provide valuable customer feedback. One of the aims of the complaints handling procedure is to identify opportunities to improve services within Dunbartonshire and Argyll & Bute Valuation Joint Board. We must record all complaints in a systematic way so that we can use the complaints data for analysis and management reporting. By recording and using complaints information in this way, we can identify and address the causes of complaints and, where appropriate, identify training opportunities and introduce service improvements.

### **5.3.1 Recording complaints**

To collect suitable data it is essential to record all complaints in line with SPSO minimum requirements, as follows:

- the customer's name, address and contact details
- the date the complaint was received
- the nature of the complaint
- how the complaint was received
- who the complaint was received by
- the service the complaint refers to
- the date the complaint was closed at the frontline resolution stage (where appropriate)
- the date the complaint was escalated to the investigation stage (where appropriate)
- action taken at the investigation stage (where appropriate)
- the date the complaint was closed at the investigation stage (where appropriate)
- the outcome of the complaint at each stage



- the underlying cause of the complaint and any remedial action taken.

We have structured systems for recording complaints, their outcomes and any resulting action (See [Appendix 5](#)). These provide a detailed record of services that have failed to satisfy customers. [Appendix 5](#) contains guidance to employees on the logging and recording of complaints.

### **5.3.2 Reporting of complaints**

Complaints details are analysed for trend information to ensure we identify service failures and take appropriate action. Reporting the analysis of complaints information on a quarterly basis helps to inform management of where services need to improve.

We publish the outcome of complaints and the actions we have taken in response on a quarterly basis. This demonstrates the improvements resulting from complaints and shows that complaints can influence our services. It also helps ensure transparency in our complaints handling service and will help to our stakeholders that we value their complaints.

We will:

- publicise complaints outcomes, trends and actions taken on a quarterly basis
- use case studies and examples to demonstrate how complaints have helped improve services.

This information should be reported quarterly to our Management Team.

### **5.3.3 Learning from complaints**

At the earliest opportunity after the closure of the complaint, the complaint handler should always make sure that the customer and staff involved understand the findings of the investigation and any recommendations made.

The Management Team will review the information gathered from complaints regularly and consider whether our services could be improved or internal policies and procedures updated.

As a minimum, we will:

- use complaints data to identify the root cause of complaints
- take action to reduce the risk of recurrence
- record the details of corrective action in the complaints system, and
- systematically review complaints performance reports to improve service delivery.

Where we have identified the need for service improvement:

- the action needed to improve services must be authorised
- an officer (or team) should be designated the 'owner' of the issue, with responsibility for ensuring the action is taken
- a target date must be set for the action to be taken
- the designated 'owner(s)' must follow up to ensure that the action is taken within the agreed timescale

- 
- where appropriate, performance in the service area should be monitored to ensure that the issue has been resolved
  - we must ensure that staff learn from complaints.

#### **5.3.4 Publicising complaints performance information**

We also report on our performance in handling complaints annually in line with SPSO requirements. This includes performance statistics showing the volumes and types of complaints and key performance details, for example on the time taken and the stage at which complaints were resolved.

#### **5.4 Maintaining confidentiality**

Confidentiality is important in complaints handling. This requirement includes maintaining the customer's confidentiality and explaining to them the importance of confidentiality generally. We must always bear in mind legal requirements, for example, data protection legislation, as well as internal policies on confidentiality and the use of customers' information.

#### **5.5 Managing unacceptable behaviour**

People may act out of character in times of trouble or distress. The circumstances leading to a complaint may result in the customer acting in an unacceptable way. Customers who have a history of challenging or inappropriate behaviour, or have difficulty expressing themselves, may still have a legitimate grievance.

A customer's reasons for complaining may contribute to the way in which they present their complaint. Regardless of this, we must treat all complaints seriously and properly assess them. However, we also recognise that the actions of customers who are angry, demanding or persistent may result in unreasonable demands on time and resources or unacceptable behaviour towards our staff. We will, therefore, apply our policies and procedures to protect staff from unacceptable behaviour such as unreasonable persistence, threats or offensive behaviour from customers.

#### **5.6 Supporting the customer**

All members of the community have the right to equal access to our complaints handling procedure. Customers who do not have English as a first language may need help with interpretation and translation services, and other customers may have specific needs that we will seek to address to ensure easy access to the complaints handling procedure.

We must always take into account our commitment and responsibilities to equality. This includes making reasonable adjustments to our service to help the customer where appropriate. All staff should bear in mind the language translation service to which the Joint Board subscribes.

Several support and advocacy groups are available to support customers in pursuing a complaint and customers should be signposted to these as appropriate.

## **5.7 Time limit for making complaints**

This complaints handling procedure sets a time limit of six months from when the customer first knew of the problem, within which time they may ask us to consider the complaint, unless there are special circumstances for considering complaints beyond this time.

We will apply this time limit with discretion. In decision making we will take account of the Scottish Public Services Ombudsman Act 2002 (Section 10(1)), which sets out the time limit within which a member of the public can normally ask the SPSO to consider complaints. The limit is one year from when the person first knew of the problem they are complaining about, unless there are special circumstances for considering complaints beyond this time.

If it is clear that a decision not to investigate a customer's complaint will lead to a request for external review of the matter, we may decide that this satisfies the special circumstances criteria. This will enable us to consider the complaint and try to resolve it.

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## Appendix 1 - Complaints

The following tables give examples of complaints that may be considered at the frontline stage, and suggest possible actions to achieve resolution.

Complaint	Possible actions to achieve resolution
The customer complains that her application to be registered has not been dealt with timeously.	<ul style="list-style-type: none"><li>• Apologise to the customer and resolve the issue by processing the application.</li></ul>
The customer has provided evidence to verify his claim for a reduction in Rateable Value but no response has been provided	<ul style="list-style-type: none"><li>• Apologise to the customer.</li><li>• Consider the evidence as a matter of priority and/or in line with the relevant appeal procedures.</li></ul>
The customer complains that a member of staff did not attend a pre-arranged meeting.	<ul style="list-style-type: none"><li>• Speak to the member of staff, or the line manager to explain the customer's complaint and to agree how to resolve the issue, for example by arranging a new time and date for the meeting.</li><li>• Explain the reasons for the failed appointment and apologise to the customer.</li></ul>
The customer complains that the quality of advice provided is not satisfactory.	<ul style="list-style-type: none"><li>• Ask the relevant staff involved to review the guidance provided to assess whether or not it is acceptable.</li><li>• If appropriate, agree that more/better information should be provided</li><li>• Explain and apologise to the customer.</li><li>• Obtain a report from the member(s) of staff involved to confirm that further information has been provided to the satisfaction of the customer.</li><li>• Feedback the lessons learned from the complaint into a service improvement plan.</li></ul>
The customer expresses dissatisfaction in line with the definition of a complaint, but says she does not want to complain – just wants to tell us about the matter.	<ul style="list-style-type: none"><li>• Tell the customer that we value complaints because they help to improve services. Encourage them to submit the complaint.</li><li>• In terms of improving service delivery and learning from mistakes, it is important that customer feedback, such as this, is recorded, evaluated and acted upon. Therefore, if the customer still insists that they do not want to</li></ul>

Complaint	Possible actions to achieve resolution
	complain, record the matter as an anonymous complaint. This will avoid breaching the complaints handling procedure. Reassure the customer that they will not be contacted again about the matter.

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## Appendix 2 - What is not a complaint

A concern may not necessarily be a complaint. For example, a customer might make a routine first-time request for a service. This is not a complaint, but the issue may escalate into a complaint if it is not handled effectively and the customer has to keep on asking for service.

A customer may also be concerned about matters which have their own specific review or appeal procedures, and, where appropriate, customers must be directed to the relevant procedure. This procedure should not, therefore, be used for dealing with customer complaints that are covered by the statutory appeal systems, listed below:

Non-Domestic Rating Valuation	Formal Appeal to Assessor, Local Valuation Appeal Committee, Lands Tribunal, Lands Valuation Appeal Court
Council Tax	Formal Proposal to Assessor, Local Valuation Appeal Committee, Court of Session
Electoral Registration	Appeal to ERO, Sheriff Court
Freedom of Information	Seek redress via FOI 'Review' process or Appeal to Information Commissioner.

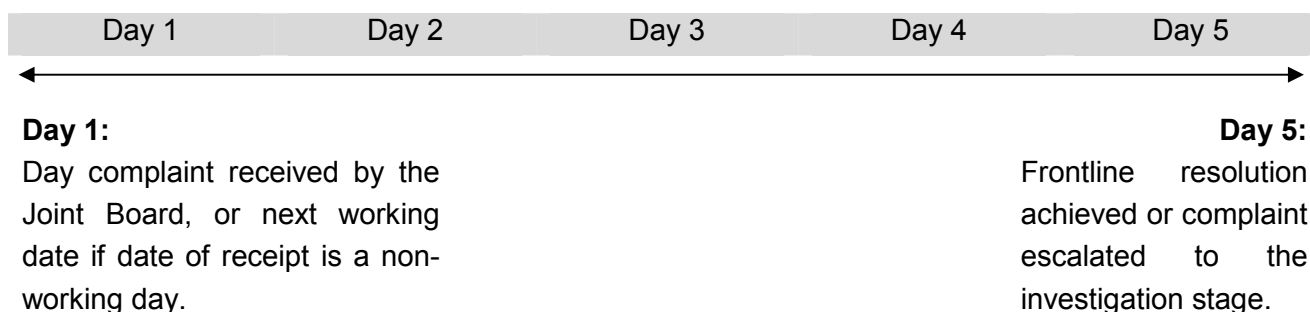
## Appendix 3 - Timelines

### General

References to timelines throughout the complaints handling procedure relate to working days. When measuring performance against the required timelines, we do not count non-working days, for example weekends, public holidays and days of industrial action where our service has been interrupted.

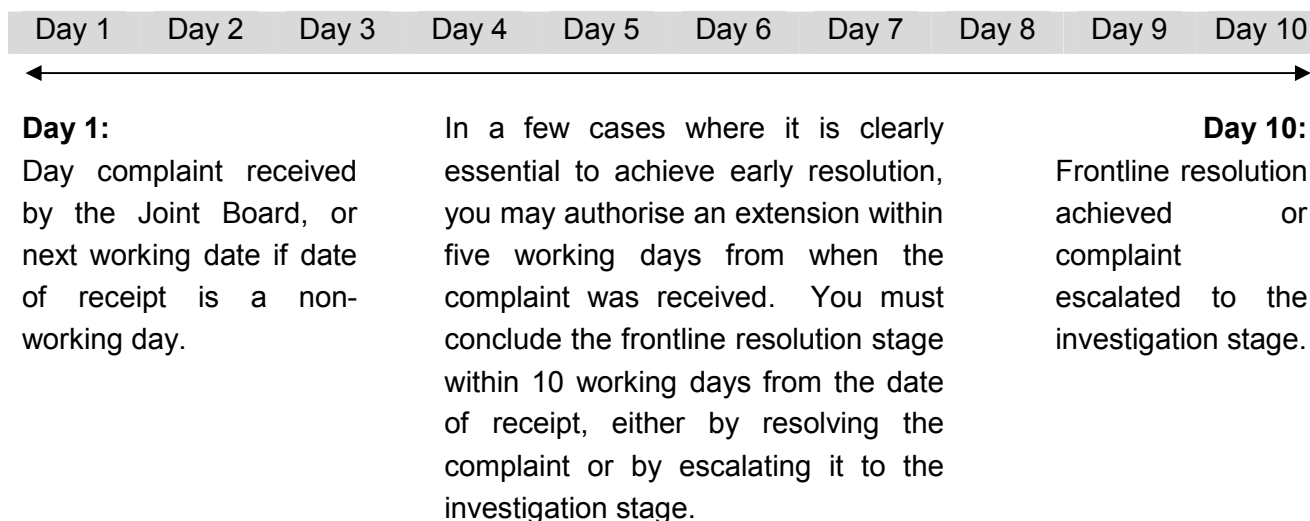
### Timelines at frontline resolution

You must aim to achieve frontline resolution within five working days. The day you receive the complaint is day 1. Where you receive it on a non-working day, for example at the weekend or on a public holiday, day 1 will be the next working day.



### Extension to the five-day timeline

If you have extended the timeline at the frontline resolution stage in line with the procedure, the revised timetable for the response must take no longer than 10 working days from the date of receiving the complaint.



### Transferring cases from frontline resolution to investigation

If it is clear that frontline resolution has not resolved the matter, and the customer wants to escalate the complaint to the investigation stage, the case must be passed for investigation without delay. In practice this will mean on the same day that the customer is told this will happen.

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## Timelines at investigation

You may consider a complaint at the investigation stage either:

- after attempted frontline resolution, or
- immediately on receipt if you believe the matter to be sufficiently complex, serious or appropriate to merit a full investigation from the outset.

## Acknowledgement

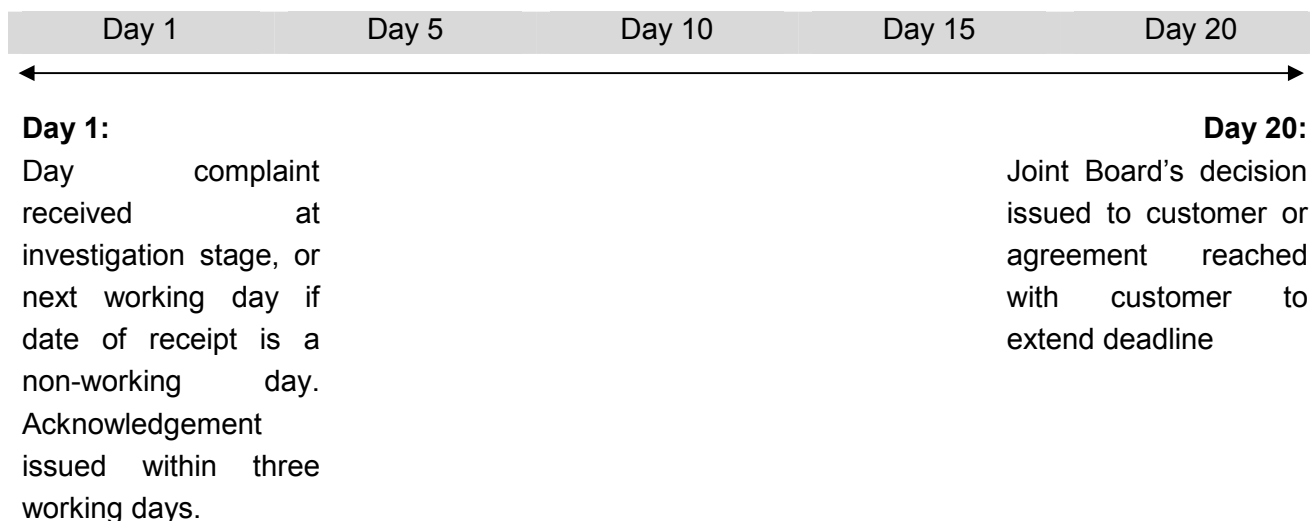
All complaints considered at the investigation stage must be acknowledged within **three working days** of receipt. The date of receipt is:

- the day the case is transferred from the frontline stage to the investigation stage, where it is clear that the case requires investigation, or
- the day the customer asks for an investigation after a decision at the frontline resolution stage. You should note that a customer may not ask for an investigation immediately after attempts at frontline resolution, or
- the date you receive the complaint, if you think it sufficiently complex, serious or appropriate to merit a full investigation from the outset.

## Investigation

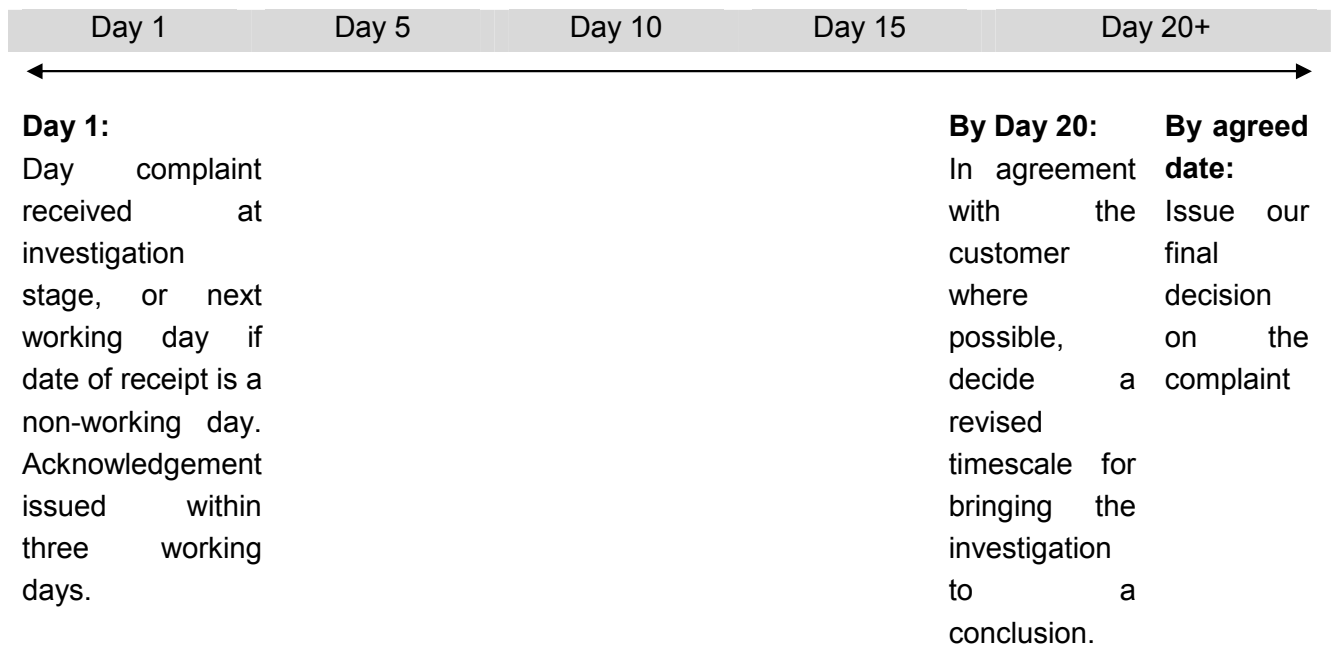
You should respond in full to the complaint within **20 working days** of receiving it at the investigation stage.

The 20-working day limit allows time for a thorough, proportionate and consistent investigation to arrive at a decision that is objective, evidence-based and fair. This means you have 20 working days to investigate the complaint, regardless of any time taken to consider it at the frontline resolution stage.

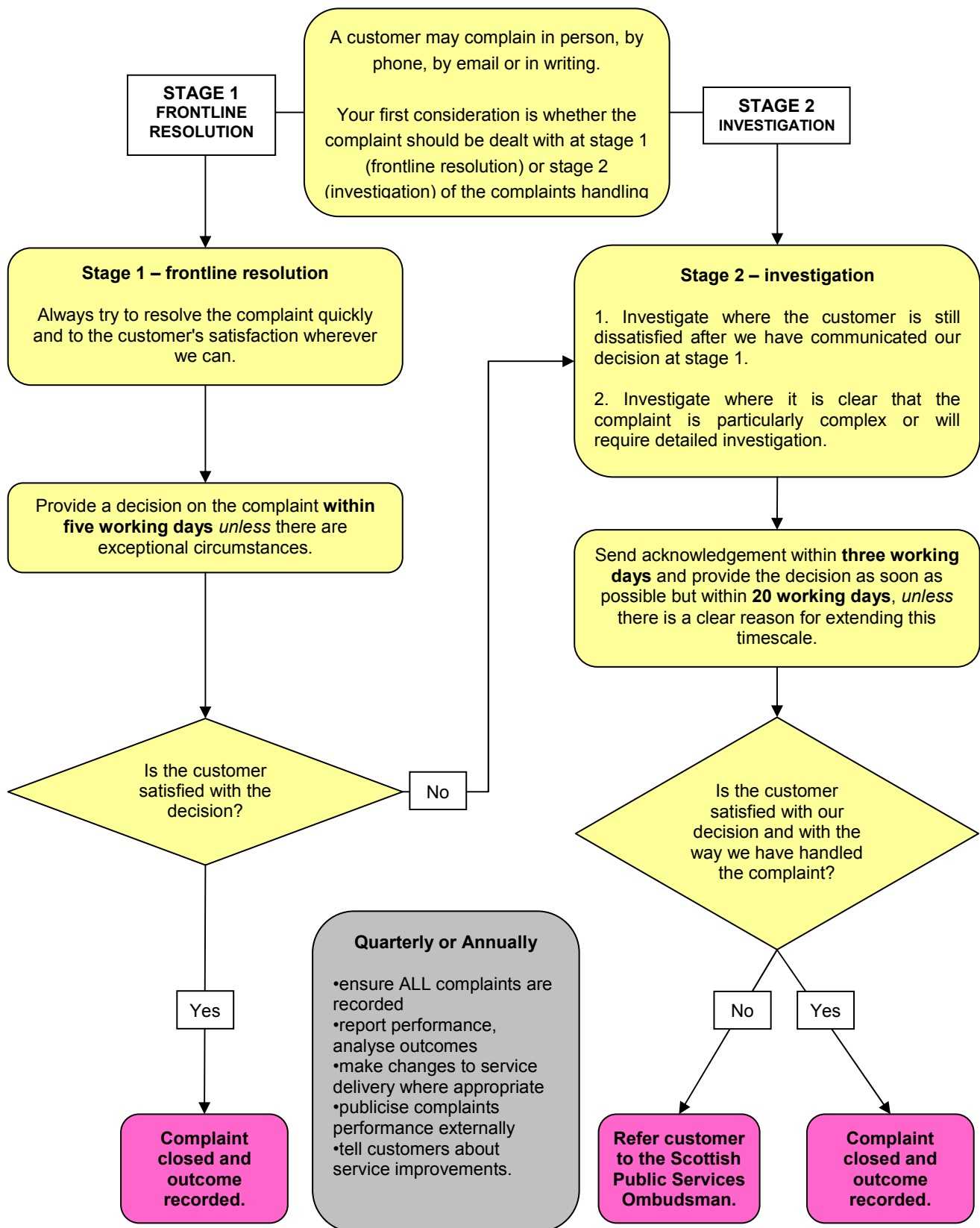




Exceptionally you may need longer than the 20-day limit for a full response. If so, you must explain the reasons to the customer, and agree with them a revised timescale.



## Appendix 4 - The complaints handling procedure Appendix 4



## **Appendix 5 - The complaints handling procedure in DAB VJB**

### **COMPLAINTS LOGGING & RECORDING GUIDANCE**

1. The recipient of the Complaint should make out a Logging Sheet to include the following:-

- Complainants Name
- Complainant's Address
- Complainant's Telephone No(s) and/or E-mail Address
- Subject/Relevant Address (if different)
- Date Received
- How received (i.e By mail, e-mail etc)
- Received by (Name of member of staff)
- Nature of Complaint
- Complaint Number

The complaint number should be a simple, consecutive number within each year, which will be obtained by contacting the Admin Manager.

2. A copy of the Logging & Recording sheet containing the above details should be passed to the Admin Manager (or Principal Administrative Officer in Admin Manager's absence) and the relevant Line Manager should be informed.

3. The person dealing with the complaint should maintain the Logging & Recording Sheet through the Frontline Resolution Stage of the process and pass to the Investigating Officer if the complaint proceeds to that Stage. The person dealing with the complaint at the Frontline Resolution stage may be the recipient or it may be more appropriate for a Line Manager or other member of staff to deal with the complaint – this will be very dependent upon the nature of the complaint.

4. Likewise, the Investigating Officer should maintain the Logging & Recording Sheet through the Investigation Stage.

5. At each significant step forward in the process, the sheet should be updated and a copy passed to the Admin Manager for the Recording Sheet to be updated.

6. Any Complaint which is referred to the SPSO should be dealt with by the Assessor & ERO and notified to the Admin Manager on receipt.

6. All live Logging & Recording sheets should be referred to the Management Team by the Admin Manager for its regular meetings until the complaint is resolved.

7. The Admin Manager will provide the MT with regular reports on Complaints received and resolved. (See relevant spreadsheet)

8. The Management Team will publish a summary Complaints Report on the Joint Board's web site ([www.dab-vjb.gov.uk](http://www.dab-vjb.gov.uk)) on an annual basis.

# DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Valuation Joint Board – 16<sup>th</sup> November 2012

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## **Subject: Freedom of Information**

### **1.0 Purpose**

- 1.1 To update members of the Joint Board on the ongoing requirements of the Freedom of Information (Scotland) Act 2002 on the Valuation Joint Board (Board) and the Assessor.
- 1.2 To seek Joint Board approval of the updated Freedom of Information Policy.

### **2.0 Background**

- 2.1 The Freedom of Information (Scotland) Act 2002 provides the facility for information held by the Board or the Assessor to be requested by applicants who wish to have access to it. Upon receipt of such requests, the Board or the Assessor then has to determine whether he is required, in terms of the Act, to supply or withhold that information.
- 2.2 The Joint Board approved a Freedom of Information Policy for application within the Assessors office in November 2004.
- 2.3 A log of requests is maintained for each calendar year, detailing the types of request received, the decision on supplying the information, and the time taken to comply with each request.
- 2.4 The proposed minor amendments to the Policy (see attached) are required to take account of actions required of Ayrshire Valuation Joint Board and the Assessor following an Assessment Report carried out by representatives of the Scottish Information Commissioner in April 2012. It was deemed prudent to amend Dunbartonshire and Argyll and Bute Valuation Joint Board's policy to match those requirements. In summary, the changes relate to the tightening up of logging procedures, the creation of a library of template letters, and the highlighting of the Policy to staff via refresher training. The Policy will be reviewed on a regular basis.

### **3.0 Recommendations**

It is recommended that the Board approves the attached revised Freedom of Information Policy

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Person to contact:  
Alistair Boyd (Depute Assessor and ERO)  
Tel: 01586 555313  
E-mail: [Alistair.boyd@dab-vjb.gov.uk](mailto:Alistair.boyd@dab-vjb.gov.uk)



*Dunbartonshire and Argyll & Bute  
Valuation Joint Board*

## **Policy Statement Freedom of Information**

This document is available in large print, on tape, disc and by e-mail  
Please contact Dunbartonshire and Argyll & Bute Valuation Joint Board.

Dunbartonshire and Argyll & Bute Valuation Joint Board  
November 2004 (As amended September 2012)

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## PURPOSE

- 1.1 The Freedom of Information (Scotland) Act, 2002 came into force fully on 1 January 2005. It gives any person the right of access to “recorded” information held by public authorities in Scotland.  
Public Authorities are listed at Schedule 1 of the Act and include in Part 3 Local Government:  
An **Assessor** appointed under section 27(2) of the Local Government etc. (Scotland) Act 1994 (c.39).  
A **Joint Board**, within the meaning of section 235(1) of the Local Government (Scotland) Act 1973 (c.65).

The Assessor is an employee of the Valuation Joint Board. As the Board’s chief official he represents the VJB on all operational matters on a day-to-day basis. Further, the two entities are presented to, and perceived, by the public and other stakeholders as one. This includes the use of common letterheads, logo, addresses and web site.

The Assessor and the Valuation Joint Board will therefore be treated, for the purposes of this policy, as the same body unless the nature of the request suggests otherwise. The Responsible Officer will take any decision required regarding the applicability of the request in this regard and the requestor will be notified if appropriate. West Dunbartonshire Council’s Legal and Administrative Services will be consulted if necessary. Any request will be handled as detailed within the Policy.

Once an individual makes a request for information, the Assessor/ Valuation Joint Board has 20 working days to respond, subject to certain limitations and exemptions.

- 1.2 This policy sets out the arrangements Dunbartonshire and Argyll & Bute Valuation Joint Board has made to ensure compliance with the Act. The Policy was arrived at having regard to the section 60 guidance notes issued by Ministers.
- 1.3 For further information on Freedom of Information in Scotland, please visit the website of the Office of the Scottish Information Commissioner, whose duties include promoting good practice and enforcing compliance with the Act (<http://www.itspublicknowledge.info>).

## 2 RESPONSIBILITIES

- 2.1 **All staff** must be aware of the Freedom of Information (Scotland) Act and the duties it places on the Assessor/ Valuation Joint Board as public authorities. Training will be carried out to keep staff up to date. This Policy is included in the Induction Pack for new employees (as is a Powerpoint demonstration).
- 2.2 **Frontline staff** are the likely initial recipients of requests for information. However it is not envisaged that such staff will deal with complex Fol requests.

As a result, frontline staff should primarily familiarise themselves with sections 3 - 7 and 14, and Appendix 1 of this policy document.

- 2.3 **The Depute Assessor** has been nominated as the Freedom of Information Responsible Officer. Section 4.8 outlines the instances in which FoI requests must be transferred to this officer. Contact details are to be found in section 14.1, and a list of key responsibilities for the Responsible Officer is included under Appendix 2.
- 2.4 **The Legal & Administrative Services Department** is responsible for Freedom of Information generally throughout West Dunbartonshire Council and is available to the Valuation Joint Board to provide general guidance and advice. The contact details for the officers with responsibility for FoI can be found in section 15.1

### 3 PUBLICATION SCHEME

- 3.1 The Act requires that the Assessor must produce a publication scheme. This is a document describing the information that the authority publishes, in what format it is published, and details of any charges for providing the information.
- 3.2 The person responsible for the day-to-day maintenance of the Assessor's scheme is the Depute. The scheme will be updated regularly to take account of changes to the information included. Similarly, the separate Valuation Joint Board scheme will be updated regularly.
- 3.3 Copies of the publication schemes are available from each office and on the Valuation Joint Board's website at [www.dab-vjb.gov.uk](http://www.dab-vjb.gov.uk).

### 4 HANDLING REQUESTS (see Appendix 1)

- 4.1 A Freedom of Information request must meet the following criteria:
- it is in a permanent form capable of being used for subsequent reference for example, email, letter, audio recording or voice mail message
  - it is accompanied by the applicant's name and a correspondence address
  - it contains a description of the information being requested
- However, the applicant **does not** need to specifically refer to the Freedom of Information Act.
- 4.2 If a request for information can be routinely dealt with by an employee in the course of his/her everyday duties, it should just be handled as normal. For instance, if a telephone call is received asking what the office opening hours are, this can be answered immediately without asking the caller to put their request in writing. Although Council Tax band and Net Annual/Rateable Value information is included in the publication scheme a telephone request for bands and/or values may be answered – a request for more than a reasonable number of subjects can be referred to the Portal or asked for in writing.



- 4.3 The Assessor/Valuation Joint Board has **20 working days** from date of receipt of the request to reply to the applicant. As a result, it is important that employees' voice messages or In-Boxes are checked by colleagues if they are not at work for a substantial length of time. Also, the Out of Office Assistant facility on Microsoft Outlook should be used for email.
- 4.4 The Act places a duty on employees to provide advice and assistance to applicants. The Valuation Joint Board's Customer Service Standards and Code of Practice policy should be adhered to at all times. It should also be noted that the applicant's reasons for requesting the information are not relevant.
- 4.5 Employees must respond flexibly to requests for information. If a potential applicant is clearly unaware of their rights under the Act, employees have a duty to outline the key points of the Act, and inform applicants of the procedures for requesting information.
- 4.6 The applicant can request a preference as to the form in which the information is provided, e.g. on tape, in large print (see section 5 for further details). Otherwise, the information can be provided by:
- photocopying the relevant information (subject to exemptions etc.)
  - producing a new document summarising the information that was referred to
  - allowing access to the original documents
- 4.7 If it is not possible to answer the applicant's request because they have provided insufficient information, the employee must contact the applicant promptly to inform them of this and, if necessary, to help the applicant express more clearly what information they actually want. The public authority does not have to provide the information originally requested until the applicant clarifies his/her request.
- 4.8 Front line staff **must** transfer requests to the Responsible Officer if there is a possibility that:
- the answering of the request is out with the course of their everyday duties
  - the information requested is subject to an exemption
  - the information requested is protected under the Data Protection Act
  - the request is "vexatious" or "repeated" (see 10.4)
  - the answering of the request is likely to incur a charge
  - the answering of the request is likely to take longer than 20 working days

## 5 DIFFERENT FORMATS

- 5.1 Together with the Disability Discrimination Act 1995, the Act places a duty on public authorities to be sensitive to the needs of disabled applicants and, where reasonable, to provide any information requested in their preferred format. This could include large-print, audio recording or Braille.

- 5.2 Applicants may also request that information be provided in a minority language. Again we are duty-bound, under the Freedom of Information Act and the Race Relations (Amendment) Act 2000, to consider such requests.
- 5.3 In such cases, requests should be promptly referred to the Responsible Officer who will, in turn, liaise with the Valuation Joint Board's translation service providers.
- 5.4 Any additional costs for providing the information in an alternative format can not be passed on to the applicant. Instead the cost must be borne by the Valuation Joint Board.

## 6 EXEMPTIONS

- 6.1 Within the Act are a number of exemptions – absolute and non-absolute – that can be applied, thereby preventing the release of information to an applicant.
- 6.2 Information covered by **absolute exemptions** need not be released. Examples include:
- Information otherwise accessible, for example via the publication schemes or in published hard copy, regardless of whether payment is required. However, information available solely on the Internet might not be included as not everyone has access to the Internet.
  - Disclosure prohibited by enactment
  - Court records of proceedings or other relevant legal documents
  - Information that, if disclosed, would constitute a breach of confidence
  - Personal data, as defined by the Data Protection Act, 1998 (see section 7)
- 6.3 **Non-absolute exemptions** are subject to a “public interest test”, meaning that we have to decide whether the public interest in maintaining the exemption outweighs the public interest in disclosing it. Examples include:
- Information to be published within the next twelve weeks, from the date of request
  - Research information, if its release could substantially prejudice the research programme
  - Commercially sensitive information
  - Law enforcement information (including any form of tax assessment)
  - Information that may endanger the health and safety of an individual if disclosed
- It is worth noting, however, that potential embarrassment to the public authority if information is released is **not** an adequate ground for it being withheld.
- 6.4 Any request received that could be subject to an exemption should be dealt with by the Responsible Officer. On receiving such requests, frontline staff should **immediately** forward them on to the Responsible Officer.

## 7 DATA PROTECTION

- 7.1 The Data Protection Act 1998 protects information that is held about individuals by public authorities. Individuals can ask for and receive a description of the personal data held about them (a “subject access request”). For further information please refer to the *Data Protection Procedure* produced by West Dunbartonshire Council’s ICT Services.
- 7.2 Information is exempt from the Freedom of Information (Scotland) Act 2002 if it is a request for information from an individual about themselves. Such a request should be handled under Data Protection legislation as set out in the *Data Protection Procedure*. The applicant should be notified of this transfer and the different procedures that apply.
- 7.3 Requests for information about other living individuals should be dealt with under the Freedom of Information (Scotland) Act but can be refused on the basis that they breach the principles of the Data Protection Act.
- 7.4 Any request received that may come under the jurisdiction of the Data Protection Act should be dealt with by the Responsible Officer.

## 8 ENVIRONMENTAL INFORMATION

- 8.1 Staff should note that requests for access to environmental information may come under the jurisdiction of the Environmental Information (Scotland) Regulations 2004 (EIR) rather than Fol. Examples of subjects dealt with under EIR include emissions into the environment, nature sites, roads, sewage and even air-conditioning systems.

Environmental Information is defined as:

(a) the state of the elements of the environment, such as air and atmosphere, water, soil, land, landscape and natural sites including wetlands, coastal and marine areas, biological diversity and its components, including genetically modified organisms, and the interaction among these elements;

(b) factors, such as substances, energy, noise, radiation or waste, including radioactive waste, emissions, discharges and other releases into the environment, affecting or likely to affect the elements of the environment referred to in (a);

(c) measures (including administrative measures), such as policies, legislation, plans, programmes, environmental agreements, and activities affecting or likely to affect the elements and factors referred to in (a) and (b) as well as measures or activities designed to protect those elements;

(d) reports on the implementation of environmental legislation;

(e) cost-benefit and other economic analyses and assumptions used within the framework of the measures and activities referred to in (c); and

(f) the state of human health and safety, including the contamination of the food chain, where relevant, conditions of human life, cultural sites and built

structures inasmuch as they are or may be affected by the state of the elements of the environment referred to in (a) or, through those elements, by any of the matters referred to in (b) and (c).

- 8.2 Though EIR and FoI are closely aligned, there are some key differences:
- Requests for environmental information do not have to be in writing but can be made orally
  - A 40 day response time can apply for complex or voluminous requests
  - There are no absolute exemptions under EIR
  - Fees charging is different
- 8.3.1 If you consider that a request falls under EIR rather than FoI, and are unsure as to how to proceed, please refer to the Responsible Person who will contact West Dunbartonshire Council Legal & Administrative Services for further advice (see section 15).

## **9 THE RE-USE OF PUBLIC SECTOR INFORMATION REGULATIONS 2005**

- 9.1 Staff should be aware that since 1<sup>st</sup> July 2005 applicants have been able to request to use public sector information subject to certain conditions, exemptions and charges. Requests must be in writing, state the document required and the intended use. The Assessor/Valuation Joint Board has 20 days to respond whether by accepting the request, refusing the request or requesting a charge.

## **10 INFORMATION NOT HELD**

- 10.1 If an applicant requests information that is not held by the Assessor/ Valuation Joint Board, the applicant must be informed of this as soon as possible

## **11 REFUSING REQUESTS**

- 11.1 If an exemption applies to the information requested, and the Assessor/ Valuation Joint Board decides not to release the information, the applicant must be provided with a written refusal notice. This must be sent within the 20 working day timescale.
- 11.2 A refusal notice must contain the following information:
- that we hold the information
  - that we are claiming an exemption
  - why the exemption applies
  - in the case of non-absolute exemptions, why the public interest in maintaining the exemption outweighs the public interest in disclosing it
  - details of our review procedure (see section 12)

A template for a refusal notice can be found in Appendix 4 of this policy.

- 11.3 Refusal notices can also be issued if the cost of complying with the request would exceed an upper cost limit (see section 11).
- 11.4 Requests can be refused if they are “vexatious” or “repeated” (an identical or similar request from the same person received in a short period of time).

Again, the applicant should be sent a refusal notice within 20 working days. However, these reasons for refusal should be used sparingly and as a last resort only, especially as the Act does not specifically define the term “vexatious”.

- 11.5 If in any doubt as to the correct course of action, the decision should be made in conjunction with the Responsible Officer. Additional advice can be obtained from West Dunbartonshire Council’s Legal & Administrative Services (see section 14).
- 11.6 In the event that the refused request may later be investigated by the Scottish Information Commissioner, it is very important that adequate records are kept of such cases, including the reasons for refusal.

## **12 TRANSFERRING REQUESTS**

- 12.1 If an applicant requests information that is not held by the Assessor/ Valuation Joint Board, but there is reason to believe that it is held by another public authority (including any of our three constituent councils) the following course of action should be followed:
- 12.2 The other public authority must be contacted to confirm that the information is held by them.
- 12.3 If this is the case, the applicant must be promptly informed in writing. At this point the applicant should be given two options. They can:
- re-apply for the information themselves by contacting the relevant public authority or,
  - request that Dunbartonshire and Argyll & Bute Valuation Joint Board handle the transfer of the information request to the relevant public authority
- 12.4 If the request for information is to be transferred, staff must write to the applicant:
- confirming the transfer of the request
  - detailing the new contact details
- informing the applicant that the statutory period of dealing with the request will now run from receipt of transferred request by the relevant body.
- 12.5 Instances may arise where Dunbartonshire and Argyll & Bute Valuation Joint Board holds the majority of the information requested, but the remainder is held elsewhere. Where practicable, one combined response should be supplied to the applicant, assuming that this will not cause a significant delay or additional costs.
- 12.6 The Responsible Officer should monitor those instances where requests are transferred to another public authority (see section 13).

## 13 CHARGING

- 13.1 Fees can be levied for particularly complex or lengthy enquiries but the vast majority of requests for information will not incur a charge. This is because the first £100 of “projected” costs must be provided free of charge.
- 13.2 If the estimated costs exceed £100, the cost of the request must be formally calculated. A £600 upper limit exists on these costs, after which we do not have to comply with the request.

The Assessor/ Valuation Joint Board can charge for:

- direct or indirect costs incurred in locating, retrieving, and providing the information requested
- providing the information in the format preferred by the applicant (i.e. CD-ROM, photocopying)

However, the Assessor/ Valuation Joint Board can not charge for:

- costs incurred in deciding whether or not to release the information
- costs incurred in determining whether we actually hold the information. If we have difficulty finding the information because of poor records management, we cannot pass on these costs to the applicant.
- providing the information in an alternative format as per our duty under the Disability Discrimination Act 1995

- 13.3 When calculating the cost of staff time, the amount cannot exceed £15 per hour regardless of who is undertaking the work. The costs passed on to the applicant should accurately reflect the grade of the employee carrying out the work.
- 13.4 Only 10% of the projected cost can be passed on to the applicant, meaning in effect, that the maximum amount that can be charged for a request for information is £50 (the upper cost limit is £600: 10% of £600 is £60, minus £10 for the first £100 of work which must be provided free of charge).
- 13.5 If a request for information is going to incur a charge, a Fees Notice must be issued. This must include:
- a detailed breakdown of the projected costs
  - advice about the procedure for dealing with complaints and the right of appeal

A template for a fees notice can be found in Appendix 5 of this policy.

At this point the applicant can decide to proceed with the request or decline the quote. At this point no work should have been undertaken regarding the request. If the fee is not paid within 3 months the request can be treated as withdrawn, though the applicant must be contacted in writing confirming this.

- 13.6 Accounts should be issued through the Debtors Control System, operated by West Dunbartonshire Council Finance.

## 14 REVIEWS

- 14.1 An applicant may be dissatisfied with the response that they received from the Assessor/ Valuation Joint Board. For example, they may consider that they did not receive adequate advice and assistance, or that their request was refused without good reason. In such cases, the applicant can request that a review be carried out, investigating the way the request was handled and the decision that was reached.
- 14.2 Applicants should be advised that they have 40 days to lodge a written “requirement for review”. The following information should be included:
- address for correspondence
  - a description of the original request
  - why he/she is dissatisfied
- 14.3 All reviews will be handled by the Assessor.
- 14.4 The applicant will receive a response within 20 working days, explaining the findings of the review and advising them of their rights to complain to the Scottish Information Commissioner.

## 15 MONITORING

- 15.1 It is the responsibility of the Responsible Officer to keep a log of information requests that are forwarded to them. The log should be initiated on receipt of each request.
- 15.2 The Act states that the following information should be recorded:
- the number of requests that have been refused and the reasons for the refusal
  - the number of requests for which a fee is charged
  - the number of reviews which have been carried out and their outcome
  - the number of instances when the time limit was exceeded and why
- 15.3 A pro forma for logging requests is included in the Appendix 3 of this policy. A form should be completed, immediately on receipt, for each request passed to the Responsible Officer. An annual log of all requests dealt with shall be maintained for each year for simplicity of reporting. This log of information requests is presented to Management Team Meetings.

## 16 RESPONSIBLE OFFICER

16.1

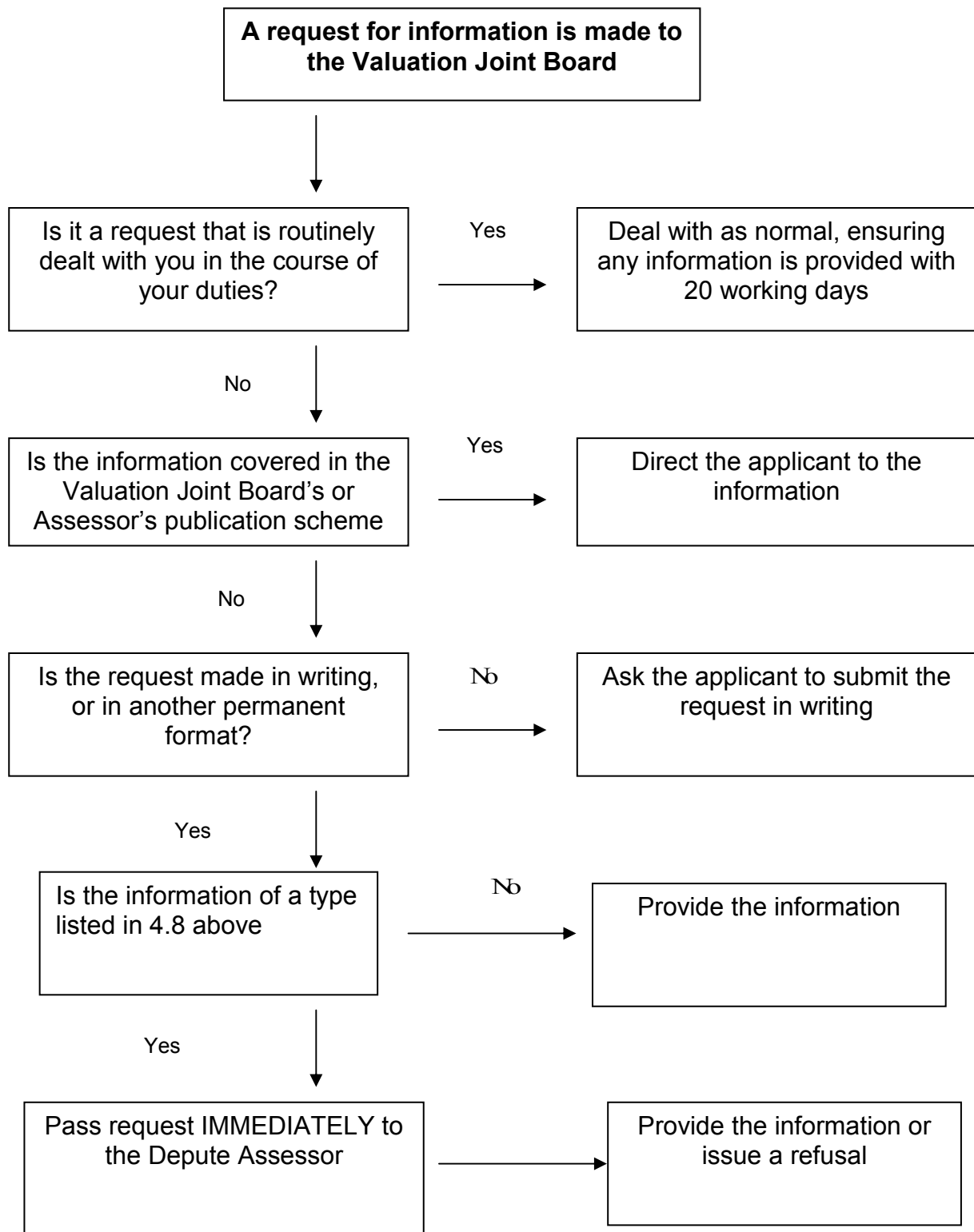
Title	Name and location	Telephone Extension
Depute Assessor	Alistair J. Boyd, Campbeltown	01586 555313

16.2 Fol contacts within Legal & Administrative Services:

Department	Name and job title	Telephone Extension
Legal & Admin. Services	Heather MacKay	01389 737311



FRONTLINE STAFF – DEALING WITH REQUESTS



### Responsible Officer

### Key Responsibilities

1. To be a source of guidance and advice on Freedom of Information matters within the Valuation Joint Board
2. To liaise with West Dunbartonshire Council's Legal & Administrative Services on matters relating to Freedom of Information.
3. To participate in Fol training, as and when appropriate.
4. To co-ordinate the answering of requests for information that front line staff are unable to deal with in the normal course of their duties.
5. To handle requests for information that may be subject to exemptions.
6. To handle requests for information that may include personal information as defined by the Data Protection Act 1998.
7. To handle refusals to release information – including the drafting of refusal notices - in collaboration with Legal & Administrative Services. (Note: The Assessor can't be involved at the refusal stage as he has to act independently at the review stage)
8. To oversee the transfer of requests from the Assessor/Valuation Joint Board to other Scottish public authorities.
9. Where relevant, to calculate fees to be levied on requests for information and issue fees notices.
10. To monitor requests for information and forward that information to The Management Team on a quarterly basis.

**FREEDOM OF INFORMATION LOG**

Letter	<input type="checkbox"/> *	Reference Number	<input type="text"/>
E-Mail	<input type="checkbox"/> *	Address	<input type="text"/>
Other	<input type="checkbox"/> *	<input type="text"/>	
Date Received	<input type="text"/>		
		Enquirer's name	<input type="text"/>
Council Tax	<input type="checkbox"/> *	Correspondence address	<input type="text"/>
Electoral Registration	<input type="checkbox"/> *		
Valuation Roll	<input type="checkbox"/> *	(* tick relevant boxes)	

Work done by		
Name	Date	Time Taken

Name	Date	Time Taken

Name	Date	Time Taken

Date Letter Issued	<input type="text"/>
--------------------	----------------------

Information supplied in full	<input type="checkbox"/> *
------------------------------	----------------------------

Information supplied in part	<input type="checkbox"/> *	Explanation:
<input type="text"/>		

Fee charged	<input type="checkbox"/> *	See attached fees notice See attached note
Fee waved	<input type="checkbox"/> *	
No fee applicable	<input type="checkbox"/> *	

Details of further action required

## Appendix 4

Our Ref: *(please quote reference on all correspondence)*

Your Ref:

Date:

***If telephoning please ask for: [Insert Name] – Direct Line [Insert Telephone no.]***

***[Insert Name]***

***[Insert email/postal address]***

Dear ***[Insert Name]***

### **RE: FREEDOM OF INFORMATION (SCOTLAND) ACT 2002 – REQUEST FOR INFORMATION**

Thank you for your request for information which was received by Dunbartonshire and Argyll and Bute Valuation Joint Board on ***[Insert date]*** about:-

[Insert quote from original FOI request, or if too much information condense request and remove the quotes.]

Dunbartonshire and Argyll and Bute Valuation Joint Board acknowledges receipt of your request and confirms that it will respond to you under the terms of Freedom of Information (Scotland) Act 2002 (FOISA) and within the timescales required by this legislation. We will respond within 20 working days, by ***[Insert date]***.

We will contact you if we require any further information.

Yours faithfully

Depute Assessor and Electoral Registration Officer

Our Ref: *(please quote reference on all correspondence)*

Your Ref:

Date:

**If telephoning please ask for: [Insert Name] – Direct Line [Insert Telephone no.]**

*[Insert Name]*

*[Insert email/postal address]*

Dear *[Insert Name]*

**RE: FREEDOM OF INFORMATION (SCOTLAND) ACT 2002 – REQUEST FOR INFORMATION**

Thank you for your request for information which was received by Dunbartonshire and Argyll and Bute Valuation Joint Board on *[Insert date]* about:-

[Insert quote from original FOI request, or if too much information condense request and remove the quotes.]

We hold the information requested by you and enclose the following documents to you under the terms of this Freedom of Information request.

*[list documents]*

This information has been disclosed in terms of the Freedom of Information (Scotland) Act 2002. Documents disclosed to you may be subject to copyright laws. By providing these documents Dunbartonshire and Argyll and Bute Valuation Joint Board does not waive copyright nor does it create or provide a right to publish, disclose, reproduce or alter these documents without consent of those parties holding the copyright.

If you have any further queries, please contact *(delete as appropriate) [name of contact/me]* using the contact details above.

Yours faithfully

Depute Assessor and Electoral Registration Officer

Our Ref: *(please quote reference on all correspondence)*

Your Ref:

Date:

***If telephoning please ask for: [Insert Name] – Direct Line [Insert Telephone no.]***

*[Insert Name]*

*[Insert email/postal address]*

Dear *[Insert Name]*,

**Re: Freedom of Information (Scotland) Act 2002 – Request for Information**

Thank you for your request for information which was received by Dunbartonshire and Argyll and Bute Valuation Joint Board on *[Insert date]*. The Valuation Joint Board has reviewed your request, however I require further information in order to identify and locate the requested information.

Your request:

*[insert text]*

<b><i>Please provide clarification of .....</i></b>
---

Until I receive clarification, Dunbartonshire and Argyll and Bute Valuation Joint Board will be unable to proceed further with your request. The 20 working days to respond will commence when I receive your clarification.

If I do not hear from you within one month of the date of this letter I will assume that you are no longer seeking access to this information and the Valuation Joint Board will take no further action.

Yours faithfully,

Depute Assessor and Electoral Registration Officer

Our Ref: (please quote reference on all correspondence)

Your Ref:

Date:

If telephoning please ask for: [Insert Name] – Direct Line [Insert Telephone no.]

[Insert Name]

[Insert email/postal address]

Dear [Insert Name],

**Re: Freedom of Information (Scotland) Act 2002 – Request for Information**

Thank you for your request for information which was received by Dunbartonshire and Argyll and Bute Valuation Joint Board on [Insert date], about:

[Insert quote from original FOI request or if too much information, condense request and remove the quotes.]

I hold information requested by you and enclose the following information to you under the terms of this Freedom of Information (Scotland) Act 2002 request:

[list/documents/information]

This information has been disclosed in terms of the Freedom of Information (Scotland) Act 2002. Information disclosed to you may be subject to copyright laws. By providing this information, Dunbartonshire and Argyll and Bute Valuation Joint Board does not waive copyright nor does it create or provide a right to publish, disclose, reproduce, re-use or alter this information without consent of those parties holding the copyright.

However, I confirm that:-

[Delete below as appropriate]

a. I hold additional/ other information requested by you and are refusing your request for access to this information

or

b. certain information has been redacted

The reason(s) for this *is/are* as follows:

a. the information is subject to absolute exemption.

[insert relevant template(s) from Absolute Exemptions list]

b. the information is subject to a non-absolute exemption.

*[\[insert relevant template\(s\) from Non-absolute Exemptions list\]](#)*

I hope that the information provided is sufficient for your purposes but if you are dissatisfied with the information provided, or in the way that your request has been dealt with, you are entitled to require a review of decision. Please note that in order for a review to take place, you must:

- lodge a written “requirement for review” within 40 working days of the date of this notice
- include your address for correspondence, a description of the original request and the reasons why you are dissatisfied.
- address your review request to the Assessor & Electoral Registration Officer

David C Thomson, BSc (Hons) MRICS  
Assessor and Electoral Registration Officer  
Dunbartonshire and Argyll & Bute  
Valuation Joint Board  
235 Dumbarton Road  
CLYDEBANK  
G81 4XJ

E-mail: [david.thomson@dab-vjb.gov.uk](mailto:david.thomson@dab-vjb.gov.uk)  
Fax: 0141 562 1255.

The review will be handled by staff who were not involved in the original decision. You will receive notice of the result of your review within 20 working days. It will explain the findings of the review as well as details of how to appeal to the Office of the Scottish Information Commissioner if you are dissatisfied with the review decision.

Yours faithfully

Depute Assessor & Electoral Registration Officer



Our Ref: *(please quote reference on all correspondence)*

Your Ref:

Date:

***If telephoning please ask for: [Insert Name] – Direct Line [Insert Telephone no.]***

*[Insert Name]*

*[Insert email/postal address]*

Dear *[Insert Name]*,

**Re: Freedom of Information (Scotland) Act 2002 – Request for Information**

Thank you for your request for information which was received by Dunbartonshire and Argyll and Bute Valuation Joint Board on *[Insert date]*, about:

[Insert quote from original FOI request or if too much information, condense request and remove the quotes.]

I am writing to inform you that I have searched my records and the information you requested is not held by Dunbartonshire and Argyll and Bute Valuation Joint Board.

***(If DAB VJB thinks another organization may hold the information)***

However it is possible that *(Name of different organization)* may hold some or all of the information you require. They may be contacted at: ***[Include any information or contact details that might be relevant to the request and of assistance to the applicant.]***

***(alternatively)***

However I have contacted *(name of different organization)* which has confirmed that it holds some or all of the information you have requested. I am transferring your request so that it may be directed to you.

I hope that the information provided is sufficient for your purposes but if you are dissatisfied with the information provided, or in the way that your request has been dealt with, you are entitled to require a review of decision. Please note that in order for a review to take place, you must:

- lodge a written “requirement for review” within 40 working days of the date of this notice

- include your address for correspondence, a description of the original request and the reasons why you are dissatisfied.
- address your review request to the Assessor & Electoral Registration Officer

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Fax: 0141 562 1255.

The review will be handled by staff who were not involved in the original decision. You will receive notice of the result of your review within 20 working days. It will explain the findings of the review as well as details of how to appeal to the Office of the Scottish Information Commissioner if you are dissatisfied with the review decision.

Yours faithfully

Depute Assessor & Electoral Registration Officer

Our Ref: *(please quote reference on all correspondence)*

Your Ref:

Date:

**If telephoning please ask for: [Insert Name] – Direct Line [Insert Telephone no.]**

*[Insert Name]*

*[Insert email/postal address]*

Dear *[Insert Name]*

**RE: FREEDOM OF INFORMATION (SCOTLAND) ACT 2002 – REQUEST FOR INFORMATION**

Thank you for your request for information which was received by Dunbartonshire and Argyll and Bute Valuation Joint Board on *[Insert date]* about:-

[Insert quote from original FOI request, or if too much information condense request and remove the quotes.]

Reasons for Refusal

I confirm that we hold the information requested but are refusing your request, as set out under Section 16 of the Freedom of Information (Scotland) Act 2002. The decision to refuse your request was made on *[date]* by *[name of officer]* *[job title of officer]*.

The reason(s) for this refusal **is/are** as follows:

*[Delete as appropriate]*

- c. the information is subject to absolute exemption  
*[insert relevant template(s) from Appendix III: Absolute Exemptions list]*
- d. the information is subject to a non-absolute exemption  
*[insert relevant template(s) from Appendix IV: Non-absolute Exemptions list]*
- e. the information requested would incur fees that exceed the upper limit as set out in the Fees Regulations in Annex 3 of the Code of Practice on the Discharge of Functions by Public Authorities under the Freedom of Information (Scotland) Act 2002.  
*[Include the projected costs calculations]*

I hope that the information provided is sufficient for your purposes but if you are dissatisfied with the information provided, or in the way that your request has been dealt with, you are entitled to require a review of decision. Please note that in order for a review to take place, you must:

- lodge a written “requirement for review” within 40 working days of the date of this notice
- include your address for correspondence, a description of the original request and the reasons why you are dissatisfied.
- address your review request to the Assessor & Electoral Registration Officer

David C Thomson, BSc (Hons) MRICS  
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Fax: 0141 562 1255.

The review will be handled by staff who were not involved in the original decision. You will receive notice of the result of your review within 20 working days. It will explain the findings of the review as well as details of how to appeal to the Office of the Scottish Information Commissioner if you are dissatisfied with the review decision.

Yours faithfully

Depute Assessor & Electoral Registration Officer

Our Ref: *(please quote reference on all correspondence)*

Your Ref:

Date:

***If telephoning please ask for: [Insert Name] – Direct Line [Insert Telephone no.]***

*[Insert Name]*

*[Insert email/postal address]*

Dear *[Insert Name]*,

**Re: Freedom of Information (Scotland) Act 2002 – Request for Information**

Thank you for your request for information which was received by Dunbartonshire and Argyll and Bute Valuation Joint Board on *[Insert date]*, about:

[Insert quote from original FOI request or if too much information, condense request and remove the quotes.]

Fees Notice

The information you have requested incurs a fee.

This Fees Notice is submitted by Dunbartonshire and Argyll and Bute Valuation Joint Board in accordance with Section 9 of the Freedom of Information (Scotland) Act, 2002. The fees must be paid within three months beginning the day this fees notice is received.

If you do not wish to proceed with this request, please formally decline this quote by writing to the address above. If the fees are not paid within the prescribed three month period, the request will be treated as withdrawn.

Once Dunbartonshire and Argyll and Bute Valuation Joint Board are in receipt of your payment, we will respond within 20 working days.

Fees Regulations

The fees are calculated in accordance with the Fees Regulations made under the Freedom of Information (Scotland) Act, 2002. They state that:

- The first £100 of costs are provided free of charge
- Where projected costs include the cost of staff time in locating and retrieving the information, the cost of staff time must not exceed £15 per hour for each member of staff engaged on the task. This is a maximum rather than a standard rate to be applied in every case, particularly where staff costs prove to be lower.

- For projected costs above £100, the Valuation Joint Board may make a charge of 10% of those costs up to the prescribed amount.
- The prescribed amount is £600. The Valuation Joint Board may charge for provision of information above that limit, but are not obliged to do so. Above the limit, the Valuation Joint Board may recoup all projected costs (bearing in mind that staff time remains subject to the maximum rate of £15 per hour).

#### Projected Costs

The estimated costs likely to be incurred in answering your request for information are as follows:

#### *Example*

*The Valuation Joint Board estimates that locating and retrieving all the information will take the same 2 members of staff 2 full days to complete.*

<i>Actual cost of staff time: £8.50 per hour</i>	<i>x 15</i>	<i>= £127.50</i>
<i>£14.00 per hour</i>	<i>x 15</i>	<i>= £210.00</i>

<i>Photocopying</i>	<i>50 x A4 sheets at 10p per sheet</i>	<i>= £5</i>
		<i>= £342.50</i>

<i>The charge will be:</i>	<i>£342.50</i>	<i>minus</i>	<i>£100</i>	<i>=</i>
<i>£242.50</i>				
	<i>£242.50 x 10%</i>		<i>=</i>	<i>£24.25</i>

#### Methods of Payment

You will receive an invoice several days after you receive this fees notice, which gives details of how to pay. If you do not wish to accept this quote, the invoice can simply be ignored.

I hope that the information provided is sufficient for your purposes but if you are dissatisfied with the information provided, or in the way that your request has been dealt with, you are entitled to require a review of decision. Please note that in order for a review to take place, you must:

- lodge a written “requirement for review” within 40 working days of the date of this notice
- include your address for correspondence, a description of the original request and the reasons why you are dissatisfied.
- address your review request to the Assessor & Electoral Registration Officer

David C Thomson, BSc (Hons) MRICS  
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Fax: 0141 562 1255.

The review will be handled by staff who were not involved in the original decision. You will receive notice of the result of your review within 20 working days. It will explain the findings of the review as well as details of how to appeal to the Office of the Scottish Information Commissioner if you are dissatisfied with the review decision.

Yours faithfully

Depute Assessor & Electoral Registration Officer

Our Ref: *(please quote reference on all correspondence)*

Your Ref:

Date:

**If telephoning please ask for: [Insert Name] – Direct Line [Insert Telephone no.]**

*[Insert Name]*

*[Insert email/postal address]*

Dear *[Insert Name]*,

**Re: Freedom of Information (Scotland) Act 2002 – Request for Information**

Thank you for your request for information which was received by Dunbartonshire and Argyll and Bute Valuation Joint Board on *[Insert date]*, about:

[Insert quote from original FOI request or if too much information, condense request and remove the quotes.]

This information was withheld for the following reasons:

*[summary of decision to withhold]*

The decision was taken by *[name of officer] [job title of officer]* on *[date]*

**2 Review decision**

*[details of steps taken and documents disclosed].*

Review Procedure

If you are dissatisfied with this decision to withhold information, or the way in which Dunbartonshire and Argyll and Bute Valuation Joint Board has dealt with your request, you have the right to appeal to the Scottish Information Commissioner. His details are as follows:

The Office of the Scottish Information Commissioner  
Kinburn Castle  
Doubledykes Road  
St. Andrews  
Fife  
KY16 9DS

Email: [enquiries@itspublicknowledge.info](mailto:enquiries@itspublicknowledge.info)



Tel: 01334 464610

You must put your appeal in writing or in any form that can be used in the future, for example, a recording made on an audio or video tape. You must give your name, an address for correspondence, details of your original request and say why you are unhappy with the outcome of Dunbartonshire and Argyll and Bute Valuation Joint Board's Review.

If possible, you should send the Commissioner copies of letters or other correspondence with Dunbartonshire and Argyll and Bute Valuation Joint Board to support your appeal. You do not have to do this, but it may speed up your case.

You must appeal to the Commissioner within 6 months of receiving this decision notice. The Scottish Information Commissioner can allow you to appeal after this 6-month time limit if he considers it appropriate to do so.

If you have any further queries, please contact **(delete as appropriate) [name of contact/me]** using the contact details above.

Yours faithfully,

Assessor & Electoral Registration Officer

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

## **Report by Treasurer**

**Valuation Joint Board - 16 November 2012**

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### **Subject: Policy on Balances and Reserves**

#### **1. Purpose of Report**

- 1.1** The purpose of this report is to provide Members of the Board with a draft Policy on Balances and Reserves for consideration and approval.

#### **2. Background**

- 2.1** As at 31 March 2012, the Board held £0.498m in reserves, of which £0.110m is earmarked, with the remainder (£0.388m) available reserves. Currently, the Board does not have an agreed policy on balances and reserves.
- 2.2** As standard (and prudent) practice, local authorities (and other public bodies) have formal policies on balances and reserves and, in particular, agreement on specific usable revenue reserve contingency levels (held in case of unforeseen emergencies).

#### **3. Main Issues**

- 3.1** Appendix 1 identifies and explains both usable and unusable reserves held by the Board at present in the form of a draft policy on balances and reserves. Appendix 1 also recommends a level of revenue reserve held for contingencies.
- 3.2** A recent review of other public bodies within Scotland has indicated that 2% of net annual expenditure is a relatively normal level of contingency held. Due to the size of the annual budget for the Board, this would be approximately £0.040m. This sum has been considered and it is felt that to hold a contingency balance at this level may not be adequate to address any possible emergency. Therefore, it is recommended that the contingency balance held should be calculated as this or £0.100m, which ever is higher, as noted within Appendix 1.

#### **4. Conclusion and Recommendation**

- 4.1** Members are asked to approve the draft Policy on Balances and Reserves, and, in doing so, approve the specific usable revenue reserve contingency level, per the draft policy.

.....  
**Stephen West**  
**Treasurer**

**Date: 29 October 2012**

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

**Appendix:** Draft Policy on Balances and Reserves

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

**DRAFT POLICY ON BALANCES AND RESERVES**

**Introduction**

A key component to sound financial and risk management is that the Valuation Joint Board (the Board) maintains adequate reserves and balances to meet either known future commitments or expenditure arising from unforeseen, unexpected or emergency situations. Where appropriate, this policy adopts:

- The Guidance Note on Local Authority Reserves and Balances (LAAP Bulletin 55, February 2003);
- The Statutory Basis for Accounting and Disclosing Reserves in Local Authorities in Scotland (LASAAC, October 2005); and
- CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom (revised annually).

The purpose of this policy is to:

- Outline the legislative and regulatory framework underpinning the creation, use or assessment of the adequacy of reserves;
- Identify the principles to be employed by the Board in assessing the adequacy of its balance and reserves;
- Indicate how frequently the adequacy of the balances and reserves will be reviewed, and
- Set out arrangements relating to the creation, amendment and use of reserves and balances.

In common with most local authorities in Scotland, the Board has a range of reserves and balances. These fall into two categories:

- Usable Reserves; and
- Unusable Reserves.

**Usable Reserves**

As the name indicates, these are reserves, available for use by the Board. They are held on the Balance Sheet for use, as appropriate, through this Reserves Policy.

Usable Reserves can be held for three main purposes:

- A working balance to help cushion the impact of uneven cash flows - this forms part of general reserves;
- A contingency to cushion the impact of unexpected events or emergencies; and
- A means of building up funds to meet unknown or predicted liabilities.

For each reserve held, there should be a clear protocol on:

- The reason for/purpose of the reserve;
- How and when the reserve can be used; and
- A process and timescale for review of the reserve to ensure ongoing relevance and adequacy.

The Usable Reserves held by the VJB are:

(a) General Revenue Reserve

The General Revenue Reserve is held for all services provided by the Board through contributions made by the three constituent authorities.

The level and utilisation of reserves will be determined formally by the Board, informed by the advice and judgement of the Treasurer. Where the Treasurer's advice is not accepted, this should be recorded formally in the minutes of the appropriate Board meeting.

The balance of these Reserves normally comprises of three elements:

- Funds that are earmarked or set aside for specific purposes (in Scotland, Joint Boards cannot have a separate Earmarked Reserve within the Balance Sheet, but can highlight elements of the Reserve balance required for specific purposes). The identification of such funds can be highlighted from a number of sources:
  - Future use of funds for a specific purpose, as agreed by the Board; or
  - Commitments made under delegated authority by the Assessor, which cannot be accrued at specific times (e.g. year end) due to not being in receipt of the service or goods;
- Funds which are not earmarked for specific purposes, but are set aside to deal with unexpected events or emergencies. Currently using a risk based assessment, the Board has a specific policy (to be reviewed each year) and at present this 'prudential target' is set at 2% of net expenditure (i.e. constituent authority requisition level) or £0.100m, whichever is higher; and
- Funds held in excess of the prudential target and the identified earmarked sums. Reserves of this nature can be spent or earmarked at the discretion of Board Members on behalf of the constituent authorities.

During the budget process the budget report should give the Board an update on:

- The estimated opening fund reserve balance for the year ahead, the addition to/withdrawal from balances and the estimated year-end balance;
- The adequacy of the reserves and the Provisions\* in respect of the forthcoming year; and
- The earmarked funds held within the Reserves.

#### (b) Capital Requisition Account

Grants and other contributions given to the Board are retained within this Reserve until all conditions agreed by the grant provider are satisfied. The use of this fund is specified within the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom, as revised each year. Any grants unapplied at 31 March each financial year will be held on the Balance Sheet as at that date.

### **Unusable Reserves**

As the name indicates, these are not available for use by the Board. They are held on the Balance Sheet for use as appropriate through the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom. The Unusable Reserves held by the Board are:

#### (a) Capital Adjustment Account

The Capital Adjustment Account absorbs the timing difference arising from the different arrangements for accounting for the consumption of non-current assets and for financing the acquisition, construction or enhancement of those assets under statutory provisions. The account is debited with the cost of acquisition, construction or enhancement as depreciation, impairment losses and amortisations are charged to the comprehensive income and expenditure statement (with reconciling postings to the revaluation reserve to convert fair value figures to a historical cost basis). The account is credited with the amounts set aside by the Board as finance for the costs of acquisition, construction and enhancement. The account contains revaluation gains accumulated on property, plant and equipment before 1 April 2007, the date that the revaluation reserve was created to hold such gains.

#### (b) Revaluation Reserve

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

- Re-valued downwards or impaired and the gains are lost;
- Used in the provision of services and the gains are consumed through depreciation; or
- Disposed of and the gains are realised.

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

#### (c) Pension Reserve

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

#### (d) Statutory Mitigation Account

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

#### **Accounting and Disclosure**

Expenditure should not be charged direct to any reserve. Any movement within Revenue Reserves is accounted for as an appropriation and is transparent. Entries within a reserve are specifically restricted to '*contributions to and from the consolidated revenue account*' with expenditure charged to the revenue account. The appropriation is made from the reserve to the Movement in Reserves to neutralize the impact on the constituent authorities.

\*Provisions – Funds held on the Balance Sheet for a liability of costs with uncertain timing or amounts

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

## **Report by Treasurer**

**Valuation Joint Board - 16 November 2012**

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### **Subject: Efficiency Statement 2011/12**

#### **1. Purpose of Report**

- 1.1** The purpose of this report is to provide the Members with a copy of the Efficiency Statement for 2011/2012 prepared by the Board.

#### **2. Background**

- 2.1** Since 2006/7, the Scottish Government has expected local authorities to achieve efficiencies of at least 3% and to report publicly on the actions undertaken and the results achieved, through an Efficiency Statement. As a point of best practice, the gathering and reporting of similar information for the Board has now been introduced.
- 2.2** The Government's definition of efficiency is 'Where a body manages to deliver services or functions that can be shown to result in a broadly similar (or improved) level of outcome or output for a lower unit input that previously, an efficiency has been made. The amount saved is the difference between the previous unit cost and what is now spent to deliver the outcome'.
- 2.3** Although the information was required to be of an auditable standard, the Scottish Government requested only summary information for 2011/12 to be prepared. This Efficiency Statement identifies efficiencies achieved by delivering services more efficiently. Efficiencies are mainly identified during the budget process and can only be claimed if there is no adverse impact on the level or quality of service being provided

#### **3. Main Issues**

- 3.1** The Efficiency Statement 2011/2012 reports £0.200m of cashable savings (see appendix 1). With the Board's constituent authority contributions totally £2.7m, the cashable savings are equivalent to 7% of the budget.
- 3.2** These savings have made a contribution to the favourable year end variance in 2011/12 and have allowed the Board to maintain the constituent local authorities contributions at the same value in 2012/2013 as in 2011/2012.
- 3.3** Work is progressing regarding populating this statement for 2012/2013. This has been subject to review during the estimates process for 2013/2014.



- 3.4** Efficiency Statements should be published separately from the annual accounts and it is proposed that the Efficiency Statement will be published on the Board's website.

**4. Conclusion and Recommendation**

- 4.1** The Board's Efficiency Statement for 2011/2012 identified £0.200m of cashable savings.
- 4.2** Members are asked to note the efficiency gains achieved in the efficiency statement for 2011/2012 as detailed in Appendix 1 of the statement.

.....  
**Stephen West**

**Treasurer**

**Date: 29 October 2012**

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

**Appendix:** Efficiency Statement 2011/12

**CONFIRMATION OF EFFICIENCIES DELIVERED IN 2011/12**

1	Local Authority Name	Valuation Joint Board	
2	Total cash efficiency achieved for 2011-12 (£000)	200	
3	Summary of efficiency activity - The main initiatives undertaken over the year to ensure a strategic approach to increased efficiency and productivity and the improvements achived in these areas.	The Assessor considers efficiency options as part of the overall budget process prior to the start of each financial year. This is also an ongoing process during each year, whereby process changes are identified to ensure continuous improvement of services. The financial effects of which are monitored through the budgetary control process throughout the year.  The Board holds revenue funding for spend to save investment. Projects are identified and implemented, with future savings thereafter deducted from budgets.	
	The main information that the local authority uses to assess productivity, service quality and performance and how the scope, usefulness or reliability has been improved during the year.	The Board monitors Performance Indicators in a variety of its services. The Assessors Annual Report details some of this performance monitoring.  Customer satisfaction surveys are used to identify any possible weaknesses and areas for improvement. This is also reported in the Assessor's Annual report.	
	Specific steps the local authority has taken during the year to improve collaboration and joint working to deliver efficient and user focussed services and the improvements achieved	The Board is actively involved in a number of partnerships, including the Scottish Assessors' Association which facilitates national consistency, best practice and performance development in its services. The Board also procures it's 'back-office functions' from West Dunbartonshire Council	
	4	Breakdown of efficiency saving by Procurement, Shared Services, or Asset Management (£000) :	
		Procurement (£000)	0
		Shared Services (£000)	0
		Asset Management (£000)	0
5	Evidence - what performance measures and/or quality indicators are used to ensure that efficiencies were achieved without any detriment to the services?	There are a number of Key performance indicators in respect of Valuation Roll and Council Tax, detailed within the Assessor's Annual Report. The Board produces a Public Performance Report annually which is published on its website. The Public Performance Report included specific improvement actions related to the Service Plan, Audit Action Plan, risk Action Plan, which are regularly monitored and revised (where appropriate) by the Board's Management Team. Customer satisfaction questionnaires are issued to a random sample of users and results are reported publicly.	

**DUNBARTONSHIRE & ARGYLL & BUTE VALUATION JOINT BOARD**  
**EFFICIENCY IDENTIFICATION 2011/12**

**DEPARTMENT:**

EFFICIENCY IDENTIFIED	R/NR*	CASHABLE £	NON CASHABLE £	IMPACT ON SERVICE DELIVERY/ PERFORMANCE	EVIDENCE OF EFFICIENCY GATHERED
Staffing - Non filling of vacancies	R/NR*	169,418		Performance and Customer Satisfaction have been maintained at high levels across all services. See Public Performance and Annual Reports	Annual Accounts
Travel	NR	16,230		Performance and Customer Satisfaction have been maintained at high levels across all services. See Public Performance and Annual Reports	Annual Accounts
Rationalisation of printers/ Change in print procedures	R	14,305		No effect on Service Delivery	Period 13 Budget Monitoring Reports
		199,953	0		

\* R/NR = RECURRING / NON RECURRING

POINT OF CONTACT

David C Thomson

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

**Revenue Budgetary Control Report**

**Monitoring Period 6 - 1 April 2012 to 30 September 2012**

TOTAL ESTIMATE	LINE NO.	DESCRIPTION	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	%
(1) £	(2)	(3)	(4) £	(5) £	(6) £	(7)
2,240,780	1	EMPLOYEE COSTS	1,044,000	953,986	(90,014) Favourable	-7
115,490	3	PROPERTY COSTS	50,317	44,306	(6,011) Favourable	-4
35,400	4	SUPPLIES & SERVICES	15,644	14,244	(1,400) Favourable	4
8,280	5	PAYMENT TO OTHER BODIES	661	661	0	0
347,250	6	ADMINISTRATION COSTS	131,749	127,651	(4,098) Favourable	-9
43,500	7	OTHER EXPENDITURE	2,919	3,484	565 Adverse	-4
12,000	8	LOAN CHARGES	7,000	4,005	(2,995) Favourable	-34
2,802,700	9	GROSS EXPENDITURE	1,252,290	1,148,337	(103,953) Favourable	-7
26,550	10	GROSS INCOME	14,604	14,454	(150) Favourable	-1
2,776,150	11	NET EXPENDITURE	1,237,686	1,133,883	(103,803) Favourable	-7
(56,690)	12	BALANCES USED				
2,719,460	13	AUTHORITIES CONTRIBUTIONS				

UNDERSPEND	(103,803) Favourable	-7
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**Department : Valuation Joint Board**

The current budgetary control to the period ending 30 November reflects an under spending of :  
-£103,803

The major reasons for the variances are :-

EMPLOYEE COSTS	-90,014
PROPERTY COSTS	-6,011
SUPPLIES & SERVICES	-1,400
PAYMENT TO OTHER BODIES	0
ADMINISTRATION COSTS	-4,098
OTHER EXPENDITURE	565
LOAN CHARGES Includes Car Leasing Expenditure	-2,995
INCOME	-150
OVERALL POSITION	-103,803

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

## **Report by Treasurer**

**Valuation Joint Board - 16 November 2012**

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**Subject: Revenue Budgetary Control Report: Period 6 (2012/13)**

### **1. Purpose**

- 1.1** The purpose of this report is to advise Members of the budgetary performance of the revenue account for the period to 30 September 2012.

### **2. Background**

- 2.1** At the meeting of the Joint Board on 20 January 2012, Members agreed the revenue estimates for 2012/13. A total net budget of £2,719,460 was approved.

### **3. Main Issues**

- 3.1** A summary report is attached which highlights a favourable variance (underspend) of £103,803.
- 3.2** The main variance is an underspend of £90,014 within employee costs. This is due to vacancies held.

### **4. Recommendation**

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

.....  
**Stephen West**

**Treasurer**

**Date: 29 October 2012**

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

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

**Appendix:** **Revenue BCR Period 6**

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

## **Report by Treasurer**

**Valuation Joint Board - 16 November 2012**

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### **Subject: Capital Budgetary Control Report: Period 6 (2012/13)**

#### **1. Purpose**

- 1.1** The purpose of this report is to advise Members of the budgetary performance of the Capital Account to 30 September 2012.

#### **2. Background**

- 2.1** At the meeting of the Joint Board on 20 January 2012, Members agreed the 2012/13 Capital Plan of £36,775.
- 2.2** Following the Joint Board's meeting on 22 June 2012, members approved the tender for outstanding building work to 'Brick and Steel Construction Co Ltd' at a cost of £45,211. The funding of this has been carried forward from the 2011/12 capital budget (phase 3 of the building upgrade – Clydebank).

#### **3. Main Issues**

- 3.1** A summary sheet is attached (Appendix 1) which highlights one variance to 30 September 2012 in relation to 'eros backup server and associated licences'. At its meeting in January 2012, the Board approved £12,605 capital expenditure for this. However, it was identified that some of the risks associated with the May 2012 local elections would be reduced if the back-up solution was implemented in advance of the critical dates for these elections. With the approval of the Convenor, this project was brought forward and funded from unearmarked balances in 2011/12.
- 3.2** This early spend has resulted in the unearmarked balance brought forward from 2011/12 into 2012/13 being reduced to £50,307 (per appendix 1). It has also resulted in a favourable variance of £12,605 in the 2012/13 capital budget. Thus, the total unearmarked balance anticipated at 31 March 2013 for allocation in future years is £62,912.
- 3.3** As at 30 September 2012 £35,765 has been spent on the remaining outstanding projects. It is expected that work will be completed on both projects by the 31 March 2013.

#### **4. Recommendations**

- 4.1** Members are asked to note :

- 4.1.1** The 2012/13 budgetary position of the capital account; and

- 4.1.2** It is anticipated that the Capital Account at the financial year end will have an unearmarked balance of £62,912 to be carried forward into 2013/14.

.....  
**Stephen West**  
**Treasurer**  
**Date: 29 October 2012**

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

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

**Appendix:**                    **Capital BCR Period 6**



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

**Capital Budgetary Control Report**

**Monitoring Period 6 - 1 April 2012 to 30 September 2012**

11/12 CARRIED FORWARD	2012/13 BUDGET	LINE NO.	DESCRIPTION	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	Variance %
£	£			£	£	£	
		1	<b>2011/12 CARRIED FORWARD</b>				
50,307	0	2	TOTAL UNEARMARKED	0	0	0	
10,780	0	3	EMERGENCY BUILDING WORKS - GABLE END	10,780	10,780	0	0
64,000	0	4	PHASE 3 OF BUILDING UPGRADE - CLYDEBANK	24,985	24,985	0	0
<b>125,087</b>	<b>0</b>			<b>35,765</b>	<b>35,765</b>	<b>0</b>	
			<b>2012/13</b>				
0	6,170	5	PLANNED UPGRADE OF PERSONAL COMPUTERS	0	0	0	
0	12,605	6	EROS BACKUP SERVER AND ASSOCIATED LICENCES	12,605	0	(12,605) favourable	
0	18,000	7	BUILDING WORKS - PART ROOF UPGRADE	0	0	0	0
<b>0</b>	<b>36,775</b>			<b>12,605</b>	<b>0</b>	<b>(12,605) favourable</b>	
<b>125,087</b>	<b>36,775</b>	8	<b>GROSS EXPENDITURE</b>	<b>48,370</b>	<b>35,765</b>	<b>(12,605) favourable</b>	-26
0	0	9	GROSS INCOME	0	0	0	0
<b>125,087</b>	<b>36,775</b>	10	<b>NET EXPENDITURE</b>	<b>48,370</b>	<b>35,765</b>	<b>(12,605) favourable</b>	-26

**UNDERSPEND AS ABOVE**

**(12,605) favourable -26**

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

## **Report by Treasurer**

**Valuation Joint Board – 16 November 2012**

---

### **Subject: Revenue Estimates 2013/2014**

#### **1. Purpose of Report**

- 1.1** The purpose of this report is to seek approval of the draft revenue estimates for 2013/14.

#### **2. Background**

- 2.1** Local Authorities have to set their budgets and declare council tax levels by a statutory deadline of 11 March each year. The three constituent councils are likely to set their 2013/14 budgets and tax levels earlier than this. This means that the Valuation Joint Board needs to agree its budget before that date.

#### **3. Main Issues**

- 3.1** The following appendices are attached:

Appendix 1 Draft Revenue Estimates 2013/2014, indicative estimates for 2014/15 and 2015/16;

Appendix 2 Summary of Main Variances from Previous Year;

Appendix 3 Details of Constituent Authority Contributions.

- 3.3** In recognition of the financial situation facing Councils, every effort has been made to identify efficiencies which allows for a reduction in the constituent authorities contribution to be recommended for 2013/14. As a result, the following efficiencies have been applied:

- Staff turnover has been assumed at 2.5%;
- The provision for price inflation has only been added to protected lines and known increases; and
- The use of balances held to help reduce constituent requisitions

- 3.4** Indicative budgets at this time highlight a reduction of 2% in constituent contributions from current levels could be funded for financial years 2013/14, 14/15 and 15/16. However, it is likely that in financial year 2016/17 an increase in contribution would be required.
- 3.5** The proposed 2013/14 budget assumes £20,000 for a development and modernisation programme to allow further efficiencies to be identified and financial savings to be achieved in future years.
- 3.6** The proposed budget and indicative estimates showing in Appendix 1 identifies a prudential reserve level of £100,000 being held within usable revenue reserves. Revenue Reserves Strategy is referred to in a separate report to the Board.
- 3.7** The probable outturn for 2012/13 shows a projected surplus of £208,760 against budget, which gives a total surplus of £516,873 when added to the available surplus of £388,113 brought forward from previous years.
- 3.8** The 2013/14 estimate shows a proposal to fund a reduction of 2% in the total constituent authorities' contribution through the use balances of £85,528.
- 3.9** Fundamental changes to the electoral registration system over the next few years (referred to in a separate report to the Board) could have significant and, as yet unquantifiable effects on budgetary requirement. This has not been taken into account in the indicative budgets and as such could ultimately change the underlying projections.
- 3.10** The indicative estimates for 2014/15 and 2015/16 continue the proposed 2% reduction in constituent authorities' contributions through the use balances of £142,108 and £174,212 respectively. These estimates assume a pay award of 1% in 2013/14 and 2014/15, 2015/16. This has still to be negotiated and agreed with relevant parties.
- 3.11** In light of this it is proposed that the £516,873 surplus is carried forward to be used as required over the next few years to meet this shortfall and therefore to minimise the risk of increased contributions being required from constituent authorities over the next three years. The surplus will be monitored and its use will be reviewed if any material changes occur.
- 3.12** As in previous years, it is recommended that the budget be apportioned to the Councils on the basis of their Grant Aided Expenditure (GAE) figures per Appendix 3. For 2013/14 we have been provided with GAE figures per Appendix 3. The proposed apportionment is:

Argyll and Bute	48.10%	£1,281,605
West Dunbartonshire	26.95%	£ 718,072
East Dunbartonshire	24.95%	<u>£ 664,783</u>
		£2,664,460

#### **4. Recommendations**

##### **4.1 The Joint Board is requested to:**

- (a) Agree the draft revenue budget for 2013/2014 per Appendix 1;
- (b) Agree to the surplus of £516,873 in 2012/13 be carried forward into 2013/14 and to be used over the next few years to minimise the risk of increased contributions being required from constituent authorities;
- (c) Agree that the requisition is based on each council's GAE figures with the apportionment being as identified at 3.12 above; and
- (d) Note the indicative budgets for 2014/15 and 2015/16.

.....  
**Stephen West**

**Treasurer**

**Date: 29 October 2012**

---

**Person to Contact: Gillian McNeilly, Finance Manager**  
**Telephone (01389) 737194**

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

Appendix 1

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

2011/12 OUTTURN	DESCRIPTION	2012/13 ESTIMATE	2012/13 TO PER 06	2012/13 Probable	2013/14 ESTIMATE	2014/15 ESTIMATE	2015/16 ESTIMATE
1,631,043 (89,000)	APT&C - SALARIES Provision	1,679,030	740,065	1,587,489	1,667,612 0	1,729,032 0	1,745,728 0
2,305	APT&C - OVERTIME	4,000	4,131	4,500	1,500	4,000	4,000
13,786	APT&C - TEMP	17,000	0	16,000	17,000	17,000	17,000
289,664	APT&C - SUPERANN	308,830	131,692	263,383	306,287	312,692	315,712
123,581	APT&C - N.I.	130,570	56,482	112,965	128,437	133,120	139,109
1,357	LEASED CAR MILEAGE	600	1,214	1,500	500	600	600
6,390	TRAINING COSTS	4,000	2,844	4,000	3,400	4,000	4,000
33,161	TRAVEL & SUBSISTENCE	47,000	13,111	40,000	47,000	47,000	47,000
1,218	OTHER EMPLOYEE COSTS	1,200	34	800	1,200	1,200	1,200
7,798	PENSION INCREASES	8,550	4,413	8,827	8,827	8,827	8,827
16,939	DEVELOPMENT & MODERNISATION	40,000	0	20,000	20,000	20,000	20,000
<b>2,038,242</b>	<b>EMPLOYEE COSTS</b>	<b>2,240,780</b>	<b>953,986</b>	<b>2,059,464</b>	<b>2,201,763</b>	<b>2,277,471</b>	<b>2,303,176</b>
35,642	RATES	42,000	32,221	39,200	40,000	40,200	40,401
387	FURNITURE & FITTINGS	500	163	300	500	500	500
11,455	ELECTRICITY	13,440	2,924	12,500	13,200	13,860	14,553
6,361	GAS & OIL	17,340	1,722	9,000	12,000	12,600	13,230
15,724	CONTRACT CLEANING	16,000	5,347	16,042	16,500	16,748	16,999
6,577	OFFICE ACCOMMODATION	7,210	783	7,993	8,225	8,225	8,225
23,055	REPAIRS & MAINTENANCE	15,000	726	15,000	15,000	15,000	15,000
2,864	OTHER PROPERTY COSTS	4,000	420	3,500	3,100	3,100	3,100
<b>102,065</b>	<b>PROPERTY COSTS</b>	<b>115,490</b>	<b>44,306</b>	<b>103,535</b>	<b>108,525</b>	<b>110,233</b>	<b>112,008</b>
0	CLOTHING UNIFORMS ETC	200	0	200	500	500	500
0	COMPUTER EQUIPMENT	1,000	0	0	1,000	1,000	1,000
610	OFFICE EQUIPMENT	1,000	336	800	800	800	800
525	COMPUTER CONSUMABLES	1,000	0	0	500	500	500
8,321	COMPUTER LICENCES	14,000	6,868	14,000	14,000	14,420	14,853
14,600	MACHINE RENTAL / LEASE	14,200	6,410	15,000	15,300	15,759	16,232
1,795	OTHER S & S	4,000	630	3,400	4,000	4,000	4,000
<b>25,851</b>	<b>SUPPLIES &amp; SERVICES</b>	<b>35,400</b>	<b>14,244</b>	<b>33,400</b>	<b>36,100</b>	<b>36,979</b>	<b>37,884</b>
7,701	AUDIT FEES & OUTLAYS	8,280	661	8,280	8,280	8,280	8,280
<b>7,701</b>	<b>PAYMENTS TO OTHER BODIES</b>	<b>8,280</b>	<b>661</b>	<b>8,280</b>	<b>8,280</b>	<b>8,280</b>	<b>8,280</b>
5,170	PRINTING	15,000	5,116	7,000	10,000	8,000	8,000
15,854	STATIONERY	16,000	12,294	16,000	20,000	18,000	18,000
88,091	POSTAGES	90,000	66,570	90,000	110,000	100,000	100,000
17,433	TELEPHONES	22,500	8,134	23,000	23,000	23,000	23,000
6,126	TELEPHONES/INTERNET REG.	7,000	0	5,600	6,000	0	0
7,343	ADVERTISING/PUBLICITY	1,200	3,759	3,759	1,200	1,200	1,200

2011/12 OUTTURN	DESCRIPTION	2012/13 ESTIMATE	2012/13 TO PER 06	2012/13 Probable	2013/14 ESTIMATE	2014/15 ESTIMATE	2015/16 ESTIMATE
4,320	BOOKS & PUBLICATIONS	5,000	1,711	4,900	5,000	5,000	5,000
2,380	LAND VAL. APPEAL COURT	4,000	0	4,000	4,000	4,000	4,000
17,624	ELECTORAL SYSTEM SUPPORT	23,250	15,817	22,100	23,250	23,948	24,666
0	ELECTORAL PARTICIPATION	6,000	0	4,000	6,000	6,000	6,000
149,788	CENTRAL ADMIN COSTS	143,010	0	143,010	143,010	143,010	143,010
9,532	INSURANCE	9,790	10,877	10,877	11,760	12,348	12,348
3,294	OTHER ADMIN COSTS	4,500	3,373	4,500	4,500	4,500	4,500
<b>326,955</b>	<b>ADMIN COSTS</b>	<b>347,250</b>	<b>127,651</b>	<b>338,746</b>	<b>367,720</b>	<b>349,006</b>	<b>349,724</b>
2,132	COURSES & CONFERENCES	5,000	2,169	5,000	8,000	8,000	8,000
0	MISCELLANEOUS	1,000	1,315	1,315	1,500	1,500	1,500
34,420	VALUATION APPEALS PANEL	38,000	0	38,000	40,000	40,000	40,000
(16)	TEMPORARY INTEREST	(500)	0	(100)	(100)	(100)	(100)
<b>36,536</b>	<b>OTHER EXPENDITURE</b>	<b>43,500</b>	<b>3,484</b>	<b>44,215</b>	<b>49,400</b>	<b>49,400</b>	<b>49,400</b>
13,503	CAR LEASING	12,000	4,005	6,000	6,500	6,500	6,500
<b>13,503</b>	<b>LOAN CHARGES</b>	<b>12,000</b>	<b>4,005</b>	<b>6,000</b>	<b>6,500</b>	<b>6,500</b>	<b>6,500</b>
<b>2,550,853</b>	<b>GROSS EXPENDITURE</b>	<b>2,802,700</b>	<b>1,148,337</b>	<b>2,593,640</b>	<b>2,778,288</b>	<b>2,837,868</b>	<b>2,866,972</b>
25,048	RENTAL INCOME	25,050	13,796	25,050	26,800	26,800	26,800
5,304	SALES FEES & CHARGES	1,500	658	1,200	1,500	1,500	1,500
<b>30,352</b>	<b>GROSS INCOME</b>	<b>26,550</b>	<b>14,454</b>	<b>26,250</b>	<b>28,300</b>	<b>28,300</b>	<b>28,300</b>
<b>2,520,501</b>	<b>NET EXPENDITURE</b>	<b>2,776,150</b>	<b>1,133,883</b>	<b>2,567,390</b>	<b>2,749,988</b>	<b>2,809,568</b>	<b>2,838,672</b>
	(SURPLUS)/DEFICIT B/FWD	444,803		444,803	596,873	511,345	366,237
	USE OF BALANCES	(56,690)		152,070	(85,528)	(145,108)	(174,212)
	SURPLUS/(DEFICIT) C/FWD	388,113		596,873	511,345	366,237	192,025
	<b>Note on available balances:-</b>						
	SURPLUS/(DEFICIT) C/FWD			596,873	511,345	366,237	192,025
	less prudential target			(100,000)	(100,000)	(100,000)	(100,000)
	Available for use			<b>496,873</b>	<b>411,345</b>	<b>266,237</b>	<b>92,025</b>
<b>2,520,501</b>	<b>CONSTITUENT CONTRIBUTION</b>	<b>2,719,460</b>		<b>2,719,460</b>	<b>2,664,460</b>	<b>2,664,460</b>	<b>2,664,460</b>
					-2%	0%	0%

# VALUATION JOINT BOARD

## Appendix 2

### 2013/14 REVENUE ESTIMATES SUBMISSION

#### Overview of General position:

	£	£	%
(a) Revenue Budget			
Draft Net Expenditure	2,749,988		
2012/13 Approved Budget	<u>2,776,150</u>		
		(26,162)	(0.94%)
(b) Impact of Balances			
2012/13 Surplus applied	0		
2013/14 surplus recommended	<u>0</u>		
		0	0.00%
		<u>(26,162)</u>	<u>(0.94%)</u>

---

#### Main Variances:

	£	£	%
<b><u>Increases</u></b>			
Machine rentals / Computer Licences/Other ss	700		0.03%
Postages	20,000		0.72%
Printing & Stationery	1,000		0.04%
Course & Conferences	3,000		0.11%
Rental Income	1,750		
		26,450	
<b><u>Decreases</u></b>			
Staffing	19,642		0.71%
Property Costs	6,970		0.25%
Development & Modernisation	20,000		0.72%
Car Leasing	5,500		0.20%
Telephones	500		0.02%
		(52,612)	
		<u>(26,162)</u>	<u>(0.94%)</u>

## VALUATION JOINT BOARD

## Appendix 3

### 2012/13 BUDGET

### CALCULATION OF 2013/14 CONTSTITUENT AUTHORITY CONTRIBUTION

	2012/13 CONT		2013/14 CONT		INCREASE (DECREASE)	
	£	%	£	%	£	%
<b>REVENUE BUDGET</b>						
ARGYLL AND BUTE	1,308,183	48.10	1,281,605	48.10	-26,577	-2.03
WEST DUNBARTONSHIRE	732,805	26.95	718,072	26.95	-14,733	-2.01
EAST DUNBARTONSHIRE	678,472	24.95	664,783	24.95	-13,689	-2.02
<b>TOTAL</b>	<u><b>2,719,460</b></u>		<u><b>2,664,460</b></u>		<u><b>2,664,460</b></u>	<b>100.00</b>



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

## **Report by Treasurer**

**Valuation Joint Board – 16 November 2012**

---

**Subject : Capital Estimates 2013/14**

### **1. Purpose of Report**

- 1.1** The purpose of this report is to seek approval of the draft Capital Estimates for 2013/14

### **2. Background**

- 2.1** Following the introduction of the Prudential Capital Accounting Code, local authorities require to agree their capital budgets at the same time as their revenue budgets. Therefore, the Valuation Joint Board needs to agree its capital plan at an earlier date in order that the constituent councils may incorporate these figures into their own programmes.

### **3. Main Issues**

- 3.1** Appendix 1 details projects that the Assessor proposes for inclusion in the capital programme.
- 3.2** Should the total bid of £6,930 be approved, it is proposed that the cost of this be met by previous capital resources which are expected to be carried forward and no longer required. Therefore there will be no capital requisition required from constituent councils for 2013/14.

### **4. Recommendations**

- 4.1** The Joint Board is requested to:
- a) Agree the 2013/14 Capital Plan of £6,930; and
  - b) Agree to carry forward the unearmarked resources in the 2012/13 Capital budget to fund the 2013/14 Capital Plan. Thus resulting in no capital requisition being required from each constituent authority for 2013/14.

.....  
**Stephen West**

**Treasurer**

**Date: 29 October 2012**

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**Person to Contact: Gillian McNeilly , Finance Manager**  
**Telephone (01389) 737194**

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

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

**2013/2014 CAPITAL PLAN**

£

**Uncommitted**

- |   |       |
|---|-------|
| 1. Planned upgrade of 21 Personal Computers | 6,930 |
|---|-------|

Planned Upgrade of Personal Computers

The Board will be aware that the Assessor has a planned programme of annually upgrading personal computers (PCs). 21 PCs have been identified for replacement during 2013/14, and based on current recommended prices, the replacements should cost in the region of £330 for each PC.

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

## **Report by Treasurer**

**Valuation Joint Board - 16 November 2012**

---

**Subject : Audit Scotland's Final Audit Report to those charged with governance and Audit Scotland's Final Audit Report to Members and the Controller of Audit 2011/2012**

### **1. Purpose of Report**

- 1.1** The purpose of this report is to advise Members of Audit Scotland's report on the audits of the Joint Board during 2011/12. This encompasses two Audit Scotland reports.

### **2. Background**

- 2.1** Audit Scotland have completed their audit of the Joint Board's 2011/2012 annual accounts and have now signed the accounts with an unqualified audit certificate. The audited annual report and final accounts were submitted to the Finance Sub-Committee on 25 September 2012 and are now submitted to Members as another agenda item at this meeting.
- 2.2** Audit Scotland is required to report on the audit of the Board's annual accounts and does this through the report to those charged with governance which is attached for review. This report was previously submitted to the Finance Sub-group on 25 September 2012 for consideration.
- 2.3** A second report - The Report to Board Members and the Controller of Audit – provides a summary of findings from the annual audit of the Valuation Joint Board is also attached for consideration.

### **3. Main Issues**

#### Report to those charged with Governance

- 3.1** Audit Scotland has confirmed that there are no key matters arising during the audit of the financial statements. The Executive Summary to this report is noted within page 4, with further detail provided in pages 4-9.
- 3.2** It should be noted that there are no management actions to be progressed from this report.

#### Report to Members and the Controller of Audit 2011/12

- 3.3** Appendix 2 is intended to inform Members of the work carried out by Audit Scotland during 2011/12 and to assist Members in fulfilling their obligations in respect of governance and the stewardship of public funds. An executive

summary is provided on page 4 of this report, with further detail provided in pages 4-17.

**3.4** There were three recommendations identified in the report for further action:

**Reserve Strategy** – A formal Reserve Strategy to be approved by the Board. The Reserves Strategy has been submitted to the members for consideration elsewhere in the agenda of this meeting.

**Service Level Agreement (SLA)** – Consideration to implement SLAs to define the support services provided to the Board by West Dunbartonshire Council. Further discussions on this issue will be held by Officers of the Board and representatives from West Dunbartonshire Council.

**Running Roll Appeals** – An increase in the number of running roll appeals is considered likely to impact on the workload of valuation staff. Consideration should be given to the impact this might have on the delivery of the Board's statutory duties. This has now been considered by the Assessor and by planning resources and scheduling VAC hearings, the workloads are manageable within current resource levels.

**4. Conclusions and Recommendations**

**4.1** The Board has received an unqualified audit opinion on the accounts for 2011/12.

**4.2** Members are asked to note that there are no key matters arising from the Report to those charged with governance.

**4.3** Members are asked to note the three Audit Scotland's recommendations and the Officer's proposed actions identified in the Report to Members and the Controller of Audit 2011/12.

**4.4** Members are requested to consider these reports.

.....  
**Stephen West**  
**Treasurer**  
**Date: 29 October 2012**

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

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

**Appendix:**

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

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

## **Report to those charged with governance on the 2011/12 audit**

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# Summary

## Introduction

1. International Standard on Auditing (ISA) 260 requires auditors to report certain matters arising from the audit of the financial statements to those charged with governance of a body in sufficient time to enable appropriate action.
2. ISA 260 requires us to highlight:
  - relationships that may bear on our independence and the integrity and objectivity of the appointed auditor and audit staff
  - the overall scope and approach to the audit, including any expected limitations, or additional requirements
  - expected modifications to the audit report
  - management representations requested by us
  - unadjusted misstatements, other than those that are clearly trivial
  - material weaknesses in internal control identified during the audit
  - qualitative aspects of accounting practice and financial reporting, including accounting policies
  - matters specifically required by other auditing standards to be communicated to those charged with governance and any other matters that are relevant to the audit.
3. This report sets out for the Board's consideration the relevant matters arising from the audit of Dunbartonshire and Argyll & Bute Valuation Joint Board financial statements for 2011/12 that require reporting under ISA 260. The contents should be brought to the attention of the Treasurer so they can be considered before he signs the relevant pages of the financial statements. An audit of the financial statements is not designed to identify all matters that may be relevant to those charged with governance. The report has been prepared for the use of Dunbartonshire and Argyll & Bute Valuation Joint Board and no responsibility to any third party is accepted. In line with good practice, this report will also be considered by the Valuation Joint Board Finance Sub-Committee on 25 September 2012.

## Status of the Audit

4. Our work on the financial statements is now complete and the matters identified during the audit have been discussed with the Treasurer.

## Matters to be reported to those charged with governance

### Conduct and scope of the audit

5. Information on the integrity and objectivity of the appointed auditor and audit staff, and the nature and scope of the audit, were outlined in the Audit Plan presented to management in



January 2012, and follow the requirements of the Code of Audit Practice prepared by Audit Scotland in May 2011.

## Audit opinion & representations

6. Subject to the satisfactory conclusion of any outstanding matters and receipt of a revised set of accounts for final review, we anticipate being able to issue an unqualified auditor's report (the proposed report is attached at [Appendix A](#)).
7. All errors identified during the audit have been corrected in the accounts and therefore there are no unadjusted misstatements to bring to your attention.
8. As part of the completion of our audit we seek written assurances from the Treasurer on aspects of the financial statements and judgements and estimates made. A draft letter of representation under ISA 580 has been provided and this should be signed and returned by the Treasurer prior to the independent auditor's opinion being certified.

## Accounting and internal control systems

9. The joint board's financial transactions are processed through West Dunbartonshire Council's financial systems. Our review of these systems was conducted as part of that council's audit, supplemented by specific audit work on the joint board's financial statements.
10. No material weaknesses in the accounting and internal control systems were identified during the audit which could adversely affect the ability to record, process, summarise and report financial and other relevant data so as to result in a material misstatement in the accounts.

## Matters arising

11. In our view the following issue requires to be brought to your attention regarding the appropriateness of the joint board's accounting policies or accounting estimates and judgements, the timing of transactions, the existence of any material unusual transactions or the potential effect on the financial statements of any uncertainties.
12. **Board's net liability:** The Board's net liabilities have increased by £1.55m in the 2011/12 financial year to £1.86m. The increase is due to a £1.6m rise in the Board's net pension liability. This highlights a potential going concern issue however we do recognise that the appointed actuary is of the view that the asset holdings of the Strathclyde Pension Scheme and the contributions from employees and employers together with planned increases in contributions provide sufficient security over future liabilities.
13. **Prior year adjustment:** The draft 2011/12 financial statements included a cash balance of £806,258. This balance is held on behalf of the Board by West Dunbartonshire Council. An adjustment has been agreed to disclose the balance as a debtor in the Board's accounts and a prior year adjustment was required to adjust for the 2010/11 balance of £706,279 to reflect legal title to the funds.

## Outstanding Information

14. Letter of Representation: The formal Letter of Representation is required prior to the auditor's certification of the financial statements.
15. Revised draft accounts: We require revised draft accounts to ensure that all of the changes to the figures and presentation and disclosure matters which have been communicated to the finance function have been actioned in line with our expectations.

## Acknowledgements

16. We would like to express our thanks to the staff of the Board and accounting staff within West Dunbartonshire Council for their help and assistance during the audit of this year's financial statements which has enabled us to provide an audit report within the agreed timetable.

# APPENDIX A: Proposed Independent Auditor's Report

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

I certify that I have audited the financial statements of Dunbartonshire and Argyll & Bute Valuation Joint Board for the year ended 31 March 2012 under Part VII of the Local Government (Scotland) Act 1973. The financial statements comprise the Comprehensive Income and Expenditure Statements, Movement in Reserves Statement, Balance Sheet, and Cash-Flow Statements, the related notes and the Statement of Accounting Policies. The financial reporting framework that has been applied in their preparation is applicable law and International Financial Reporting Standards (IFRSs) as adopted by the European Union, and as interpreted and adapted by the Code of Practice on Local Authority Accounting in the United Kingdom 2011/12 (the 2011/12 Code).

This report is made solely to the parties to whom it is addressed in accordance with Part VII of the Local Government (Scotland) Act 1973 and for no other purpose. In accordance with paragraph 125 of the Code of Audit Practice approved by the Accounts Commission for Scotland, I do not undertake to have responsibilities to members or officers, in their individual capacities, or to third parties.

### **Respective responsibilities of the Treasurer and auditor**

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

### **Scope of the audit of the financial statements**

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

### **Opinion on financial statements**

In my opinion the financial statements:

- give a true and fair view in accordance with applicable law and the 2011/12 Code of the state of the affairs of the joint board as at 31 March 2012 and of the income and expenditure for the year then ended;
- have been properly prepared in accordance with IFRSs as adopted by the European Union, as interpreted and adapted by the 2011/12 Code; and
- have been prepared in accordance with the requirements of the Local Government (Scotland) Act 1973 and the Local Government in Scotland Act 2003.

### **Opinion on other prescribed matters**

In my opinion:

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

### **Matters on which I am required to report by exception**

I am required to report to you if, in my opinion:

- adequate accounting records have not been kept; or
- the financial statements and the part of the Remuneration Report to be audited are not in agreement with the accounting records; or
- I have not received all the information and explanations I require for my audit; or
- the Statement on the System of Internal Financial Control does not comply with the 2011/12 Code; or
- there has been a failure to achieve a prescribed financial objective.

I have nothing to report in respect of these matters.

Elaine Boyd (FCCA)  
Senior Audit Manager  
Audit Scotland  
7th Floor  
Plaza Tower

East Kilbride

G74 1LW

25 September 2012

# **DUNBARTONSHIRE and ARGYLL & BUTE VALUATION JOINT BOARD**

## **Report by Treasurer**

**Valuation Joint Board - 16 November 2012**

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### **Subject: Annual Report and Final Accounts – Year Ending 31 March 2012**

#### **1. Purpose**

- 1.1** The purpose of this report is to present the audited annual report and final accounts for the year ending 31 March 2012.

#### **2. Background**

- 2.1** I am pleased to report that the draft report and accounts were submitted to the Accounts Commission by 29 June 2012, with the final audited report and accounts being signed on 25 September 2012.
- 2.2** In 2008, KPMG LLP audit made recommendation that the annual report, final accounts and the audit report to those charged with governance should be reported for Board consideration prior to submission to the Accounts Commission by 30 September each year. The Finance Sub Committee met on 25 September 2012 to consider these.
- 2.3** A Statement on the System of Internal Financial Control is included at page 26. This statement provides assurance that the Joint Board has in place a sound system of internal financial control.
- 2.4** Members' attention is drawn to the Statement of Responsibilities on page 25.

#### **3. Main Issues**

- 3.1** The accounts have now been signed by Audit Scotland and are appended to this report.
- 3.2** I am pleased to report that a clean audit opinion has been given in relation to these accounts (see pages 51-52).
- 3.3** The foreword on pages 20 and 21 summarises the financial position of the Joint Board. This identifies an in year surplus of £199,292. When added to the brought forward unallocated balance as at 31 March 2011 of £298,844 this results in an unallocated surplus balance of £498,136 as at 31 March 2012. However, the Board's 2012/13 budget was constructed to break even using £56,690 from reserves and the Board has also earmarked £53,000 for future employee costs, leaving £388,446 unallocated as at 31 March 2012.

#### **4. Conclusions and Recommendations**

- 4.1** The Board has received an unqualified audit opinion in relation to the financial statements for the financial year 2011/12.
- 4.2** Members are requested to note the financial statements for the year to 31 March 2012.

.....  
**Stephen West**

**Treasurer**

**Date: 29 October 2012**

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

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

**Appendix:** **Annual Report and Financial Statements**

# Dunbartonshire and Argyll & Bute Valuation Joint Board

## Annual report on the 2011/12 audit



Prepared for Members of Dunbartonshire and Argyll & Bute VJB and the Controller of Audit  
October 2012



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# Key messages

## Financial statements

In 2011/12, we audited the financial statements and looked at aspects of governance within Dunbartonshire and Argyll & Bute Valuation Joint Board (the Board). This report sets out our main findings.

Overall, we found the financial stewardship of the Board during the year to be satisfactory.

The main conclusions and outcomes from the audit are highlighted below:

- An unqualified opinion has been issued on the financial statements for 2011/12.
- Final accounts preparation procedures and working papers were of a good standard and this enabled the audit to progress smoothly.
- The Board has a sound corporate governance framework.

## Financial performance and position

The Board had budgeted to spend £2.835 million in 2011/12 with this being funded through constituent contributions of £2.719 million and £0.116 million of cumulative surplus balance brought forward from prior years. The outturn for 2011/12 was net expenditure of £2.520 million resulting in an in year favourable variance of £0.199 million when compared to the constituent contributions. A cumulative surplus of £0.315 million has been carried forward into 2012/13.

The Board's net liabilities have increased by £1.543 million in the 2011/12 financial year to £1.856 million due predominantly to a £1.604 million rise in the Board's net pension liability.

## Governance

West Dunbartonshire Council (WDC) provide internal audit services to the Board. The Statement on the System of Internal Financial Control (SSIFC) for the year 2011/12, signed by the Treasurer and the Assessor & Electoral Registration Officer (the Assessor), concluded that the Board has in place a sound system of internal financial control with no identified material weaknesses. Our audit work on the Board resulted in findings consistent with that opinion. Weaknesses were identified in the WDC SSIFC, we do not consider these weaknesses to have a material impact on the fairness of the financial statements, and they do not affect our overall audit opinion.

## Performance

Although the Board narrowly missed its target to issue Non-Domestic rates valuation notices within three months of the date that amendments to the valuation roll become effective we note that it exceeded the target for a similar measure in relation to Council Tax, met the statutory deadline to publish the electoral register and has maintained high levels of customer

satisfaction. We have been impressed by the Board's balanced approach to performance reporting and encouraged by the fact that, where targets have been met, they have been increased for 2012/13.

## Outlook

Looking ahead, it is clear that the outlook for public spending for the period 2012/13 to 2014/15 remains very challenging. The Board will continue to face financial constraints which may increase the pressure on them to deliver their statutory duties and meet their established performance targets.

# Introduction

1. This report is the summary of our findings arising from the 2011/12 audit of the Board. The nature and scope of the audit were outlined in the Audit Plan presented to management in January 2012, and follow the requirements of the Code of Audit Practice prepared by Audit Scotland in May 2011. The purpose of the annual audit report is to summarise the auditor's opinions (i.e. on the financial statements) and conclusions, and to report any significant issues arising.
2. Appendix A is an action plan setting out the higher level risks we have identified from the audit. Officers have considered the issues and agreed to take the specific steps in the column headed "planned management action". We do not expect all risks to be eliminated or even minimised. What we expect is that the Board understands its risks and has arrangements in place to manage these risks. Members should ensure that they are satisfied with the proposed management action and have a mechanism in place to assess progress.
3. The members and officers of the Board are responsible for preparing financial statements that show a true and fair view and for implementing appropriate internal control systems. The auditor is responsible for auditing and expressing an opinion on the financial statements. Weaknesses or risks identified by auditors are only those which have come to their attention during their normal audit work, and may not be all that exist. Communication by auditors of matters arising from the audit of the financial statements or of risks or weaknesses does not absolve management from its responsibility to address the issues raised and to maintain an adequate system of control.

# Financial statements

4. Audited bodies' financial statements are an essential part of accounting for their stewardship of the resources made available to them and their performance in the use of those resources.
5. Auditors are required to audit financial statements in accordance with the timescales set by Audit Scotland, which may be shorter than statutory requirements, and give an opinion on:
  - whether they give a true and fair view of the financial position of audited bodies and their expenditure and income
  - whether they have been properly prepared in accordance with relevant legislation, the applicable accounting framework and other reporting requirements
  - the regularity of the expenditure and income (except for local government bodies).
6. Auditors review and report on, as appropriate, other information published with the financial statements, including the assessor's report, treasurer's report, statement on the system of internal financial control and the remuneration report. This section summarises the results of our audit on the financial statements.

## Audit opinion

7. We have given an unqualified opinion on the financial statements of the Board for 2011/12, concluding that the financial statements:
  - give a true and fair view, in accordance with relevant legal and regulatory requirements and the 2011/12 Code, of the financial position of the Board as at 31 March 2012 and its income and expenditure for the year then ended
  - have been properly prepared in accordance with the Local Government (Scotland) Act 1973.

## Legality

8. Through our planned audit work we consider the legality of the Board's financial transactions. In addition the Treasurer has confirmed that, to the best of his knowledge and belief the financial transactions of the Board were in accordance with relevant legislation and regulations. There are no legality issues arising from our audit which require to be brought to members' attention.

## Going concern

9. The net liability of the Board has increased by £1.55 million from £0.31 million at 31 March 2011 to £1.86 million at 31 March 2012. The increase is predominantly due to a £1.6 million rise in the Board's net pension liability. A material net liability can highlight a potential going concern issue however we do recognise that the appointed actuary is of the view that the asset holdings of the Strathclyde Pension Scheme and the contributions from employees and employers together with planned increases in contributions provide sufficient security over

future liabilities. In light of these factors, it is reasonable that the accounts are prepared on a going concern basis.

### Statement of the system of internal financial control

10. We are satisfied with the disclosures made in the SSIFC and the adequacy of the process put in place by the Board to obtain the necessary assurances. The statement reports that the Board has in place a sound system of internal financial control which is in line with findings from our tests of controls and also with the findings of internal audit. Our audit work on the Board resulted in findings consistent with that opinion. Weaknesses were identified in the WDC SSIFC, we do not consider these weaknesses to have a material impact on the fairness of the financial statements, and they do not affect our overall audit opinion.

### Remuneration report

11. We are satisfied that the remuneration report has been prepared in accordance with the Local Authority Accounts (Scotland) Act 1985 and Scottish Government finance circular 8/2011. The disclosures within the 2011/12 financial statements include all eligible remuneration for the relevant Board officers.

### Accounting issues

12. Local authorities in Scotland are required to follow the Code of Practice on Local Authority Accounting in the United Kingdom 2011/12 (the 2011 Code). We are satisfied that the Board prepared the 2011/12 financial statements in accordance with the 2011 Code.

### Accounts preparation & submission

13. The Board's financial statements were submitted to the Controller of Audit by the deadline of 29 June 2012.
14. Final accounts preparation procedures and working papers were generally of a good standard. The audit resulted in mainly presentational and other minor changes. The most significant of these were in relation to the presentation of the Movement in Reserves Statement (MIRS). This did not result in a change to the value of reserves held by the Board. As this required a prior year adjustment to the 2010/11 MIRS an explanatory note to the accounts has been added.
15. Two other presentational changes were:
  - Re-designation of an item of income in the Comprehensive Income & Expenditure Account which was originally titled '(Surplus) / Deficit arising from revaluations of fixed assets'. This income actually relates to contributions by the constituent authorities toward capital expenditure and therefore the current designation is considered inappropriate.
  - Disclosure within the balance sheet of the bank balance held by WDC on behalf of the Board as a debtor rather than a cash balance.

16. All errors identified during the audit have been corrected and therefore there are no unadjusted misstatements to bring to your attention.
17. We issued our report on the audit of the financial statements (in compliance with the International Auditing Standard 260) on 11 September 2012 which indicated our intention to give an unqualified opinion on the financial statements for the Board. The audit certificate was duly signed off on 25 September 2012.

# Financial position

18. Audited bodies are responsible for conducting their affairs and for putting in place proper arrangements to ensure that their financial position is soundly based.
19. Auditors consider whether audited bodies have established adequate arrangements and examine:
  - financial performance in the period under audit
  - compliance with any statutory financial requirements and financial targets
  - ability to meet known or contingent, statutory and other financial obligations
  - responses to developments which may have an impact on the financial position
  - financial plans for future periods.
20. These are key areas in the current economic circumstances. This section summarises the financial position and outlook for the Board.

## Financial results

### Budgetary control

21. In 2011/12 the Board generated a surplus on the provision of services of £153,511. The surplus as presented in the Treasurer's Foreword in the financial statements of £199,292 is different because it is prior to items such as pension adjustments and interest earned on revenue balances. As the budget is prepared without these adjustments it is appropriate for the analysis in the foreword to be presented in this way. The surplus of £199,292 compares to a budgeted break even which was constructed using £115,730 of brought forward balances. Therefore the overall underspend against budget is £315,022. This has arisen largely due to employee costs being lower than anticipated due to vacancies not being filled and reductions in costs relating to property, travel and supplies & services.

### Financial position

22. As detailed at paragraph 9, the Board's balance sheet at 31 March 2012 reflected net liabilities of £1.86m, a deterioration of £1.55m over the previous year mainly due to the movement in the pension liability during 2011/12.



23. The Treasurer's Foreword discloses unearmarked resources carried forward of £388,446 which comprises:

Item	Balance
2010/11 balance carried forward	£298,844
2011/12 surplus	£199,292
Utilised in 2012/13 budget	(£56,690)
Earmarked for future employee costs	(£53,000)
<b>2011/12 carried forward balance</b>	<b>£388,446</b>

25. As the Board has, historically, no authority to hold revenue reserves this carried forward revenue balance is disclosed in the balance sheet as a creditor due to the three constituent authorities. An agreement has been reached with the Board that, as of 2012/13 a general fund reserve can be disclosed pending the Board approving a formal reserves strategy.

**Action Plan 1**

## Outlook

### 2012/13 budget

26. The Treasurer's Foreword states that £56,690 worth of funds carried forward would be used during 2012/13. The 2012/13 budget has been set at:
- Gross expenditure £2,802,700
  - Gross income £26,550
  - Net expenditure £2,776,150
27. After adjusting for the £56,690 funds carried forward the contribution from constituent authorities was set at £2,719,460.
28. As at 31 August 2012 the Board are projecting a year end net expenditure outturn of £2,640,884 against the 2012/13 budget. This represents a favourable variance of £135,266 (4.9%). The majority of this (£102,848) results from savings on employee costs with some additional savings identified in property, supplies and services, administration and loan charge costs.

# Governance and accountability

29. Corporate governance is concerned with structures and processes for decision-making, accountability, control and behaviours at the upper levels of the organisation. Based on work carried out by ourselves during the risk assessment stage of our audit, we acknowledge that the Board has in place a number of plans, policies and procedures (such as the 3-year service plan, risk register, financial regulations and procedural standing orders).
30. In our Annual Audit Plan issued in January 2012 we highlighted concerns regarding member representation on sub-committees and availability of Board minutes on the Board website. We received assurances that the website would be updated and that membership of the Board and sub-committees would be reviewed after the May 2012 elections. We note that Board membership has been refreshed and there is appropriate representation across the three constituent authorities. A review of the website in September 2012 suggested that representation on the sub-committees of Argyll & Bute members was still to be advised however we have now received confirmation that appointments were made in July 2012 and the website had not been updated. We further noted that as at September 2012 the minutes from the January Board meeting were not on the website however this has since been corrected.

## Internal control

31. Internal audit plays a key role in the Board's governance arrangements, providing an independent appraisal service to management by reviewing and evaluating the effectiveness of the internal control system. In 2011/12 Internal Audit reviewed the Board's council tax and non-domestic rates valuation process. This review concluded that no adverse points arose during the audit.
32. Internal audit also reviewed WDC's payroll, main accounting, and creditors processes (which are all used by or have an impact for the Board) and found these to be satisfactory.
33. We have also reviewed WDC's main financial systems as part of our annual work. In our governance report issued to the Executive Director of Corporate Services in May 2012 we concluded that although there were important areas where improvements could be made there are adequate controls operating over the main financial systems.

## Relationship with host authority

34. WDC is the host authority for the Board, and as such provides various support services (such as finance, human resources, Information Communication Technology (ICT), legal and administration). WDC in turn charges the Board for the provision of these services. Some progress has been made to draft a Service Level Agreement (SLA) between the Board and

WDC in relation to the provision of ICT support however this appears to have stalled. There is no SLA in place, whether draft or otherwise, for other support services.

**Action Plan 2**

# Performance

35. The Assessor's report in the Board's 2011/12 annual report provides a comprehensive and balanced review of the Board's performance of the year ending 31 March 2012. Key performance indicators (KPI) have been established to facilitate performance monitoring with suitably challenging performance targets established. Balanced performance reporting is a cornerstone of public performance reporting and is a key element of public accountability. We welcome the Board's approach to performance reporting.
36. Due to the Assessor's report being extensive and publicly available we have limited the information in this section of the report to key issues. Further detail can be obtained by reading the Assessor's report which will be available on the Board's website (<http://www.dab-vjb.gov.uk/>).
37. In particular the Assessor notes that the Board:
- Narrowly missed its target (80%) to issue Non-Domestic Rates valuation notices within three months of the date that amendments to the valuation roll become effective. The Board achieved 77.8% for this KPI across the whole Board area however performance varied with Argyll & Bute achieving 79.2%, East Dunbartonshire 75.5% and West Dunbartonshire 72.6%. We note that the Board have agreed to retain the 80% target in 2012/13.
  - Exceeded its target (92%) to issue Council Tax banding notices within three months of the date that amendments to the valuation list become effective. The Board achieved 96% for this KPI across the whole Board area with all three areas exceeding the target. We note that the Board have agreed to increase the target to 93% in 2012/13.
  - Completed the annual canvass on schedule and met the statutory deadline to publish the electoral register by 1 December 2011.
  - Maintained high levels of customer satisfaction as evidenced through their annual customer satisfaction survey.
38. During the Scottish Parliament elections held in May 2011, misunderstandings relating to the 2010 Boundary Commission Review resulted in voters in an area of Argyll voting in the West Dunbartonshire constituency rather than the Argyll & Bute one. The Assessor has confirmed that this had no impact on the outcome of any of the affected poll and has provided assurances in his annual report that corrective action has been taken to ensure such an error does not occur again.

## Non-Domestic Rates running roll appeals

39. In his report the Assessor makes reference to the downturn in the economy resulting in a material increase in the volume of running roll appeals received in both 2010/11 and 2011/12. Specifically he highlights the significant impact this will have on the workload of valuation staff

in the period to December 2013 and possibly beyond. Consideration should be given to the impact this might have on the delivery of the Board's statutory duties.

**Action Plan 3**

# Appendix A: action plan

## Key Risk Areas and Planned Management Action

Action Point	Refer Para No	Risk Identified	Planned Management Action	Responsible Officer	Target Date
1	25	<b>Reserve Strategy</b> An agreement has been reached with the Board that they can disclose a general fund reserve as of 2012/13 however this requires a formal reserves strategy to be approved by the Board. <b><i>Risk - Carried forward general fund balances are not used for purposes approved by the Board.</i></b>	A Reserve strategy will be prepared for consideration at the Board meeting on 16 November 2012.	Treasurer	16 November 2012
2	34	<b>Service Level Agreements (SLAs)</b> There are no SLAs in place to define the support services provided to the Board by West Dunbartonshire Council. <b><i>Risk - there is insufficient clarity over issues such as service definition, performance measurement, duties, warranties and termination of agreement.</i></b>	The need for a Service Level Agreement will be considered and, if appropriate, action will be taken to implement an agreement prior to 1 April 2013	Treasurer / Assessor & ERO	1 April 2013
3	39	<b>Running Roll Appeals</b> An increase in the number of running roll appeals is considered likely to impact on the workload of valuation staff.	A significant number of running roll appeals have been disposed of since the time of the audit leaving the Assessor & ERO	Assessor & ERO	Ongoing

Action Point	Refer Para No	Risk Identified	Planned Management Action	Responsible Officer	Target Date
		<b><i>Risk - the Board might find it difficult to deliver its statutory duties and achieve the targets it has set for its key performance indicators.</i></b>	confident that, by planning resources and scheduling VAC hearings, the workloads are manageable within current resource levels		