

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

At a Meeting of the Dunbartonshire and Argyll & Bute Valuation Joint Board held in the Pillar Hall, Victoria Halls, Helensburgh on Friday, 14 June 2013 at 11.00 a.m.

**Present:** Councillors Fred Hall, John McAlpine and Richard Trail, Argyll & Bute Council; Councillors Jim Gibbons, John Jamieson, Vaughan Moody and Manjinder Shergill, East Dunbartonshire Council; and Councillors Jim Brown, Jonathan McColl\*, Tommy Rainey and Kath Ryall, West Dunbartonshire Council.

\*Arrived later in the meeting.

**Attending:** David Thomson, Assessor & Electoral Registration Officer; Alistair Boyd, Depute Assessor & Electoral Registration Officer; Jennifer Ogilvie, Business Unit Finance Partner; Joanne Thomson, Finance Officer; June Nelson, Principal Administration Officer; and Scott Kelly, Committee Officer.

**Also**

**Attending:** Joanne Harkin and Lorraine Brady, UNISON.

**Apologies:** Apologies for absence were intimated on behalf of Councillor John Semple, Argyll & Bute Council; and Councillors Billy Hendry and Michael O'Donnell, East Dunbartonshire Council.

**Councillor Jim Brown in the Chair**

### **DECLARATIONS OF INTEREST**

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

### **MINUTES OF PREVIOUS MEETINGS**

The Minutes of Meeting of the Dunbartonshire and Argyll & Bute Valuation Joint Board held on 16 November 2012 were submitted and approved as a correct record.

Note: Councillor McColl entered the meeting at this point.

## **CLERK TO THE VALUATION JOINT BOARD**

A report was submitted by the Assessor & Electoral Registration Officer providing an update with respect to the position of Clerk to the Joint Board.

The Joint Board agreed to approve the appointment of Peter Hessem, West Dunbartonshire Council's new Head of Legal, Democratic and Regulatory Services, as Clerk to the Joint Board.

## **ELECTORAL REGISTRATION**

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

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

- (1) to note that the implementation of Individual Electoral Registration (IER) may place an additional financial burden on the Electoral Registration Office who may require to make a business case for additional funding; and
- (2) otherwise to note the contents of the report.

## **NON-DOMESTIC RATING AND COUNCIL TAX VALUATION PROGRESS**

A report was submitted by the Assessor & Electoral Registration Officer advising of progress in relation to the Assessor's Non-Domestic Rating Valuation and Council Tax Valuation functions.

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

- (1) to note the progress in relation to the disposal of 2010 Revaluation appeals;
- (2) to note the progress in relation to the disposal of running roll appeals;
- (3) to note the progress in relation to maintenance of the Valuation Roll and the Council Tax Valuation Lists; and
- (4) that the Assessor & Electoral Registration Officer should provide Joint Board Members with a copy, by email, of the Scottish Assessors Association's response to the Scottish Government's consultation on the future of the Non-Domestic Rating system.

## **BEST VALUE AND PERFORMANCE MANAGEMENT AND PLANNING – UPDATE**

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

- (a) providing an update on progress in relation to Best Value and, in particular, advising on external performance reports for the year 2012/13;
- (b) seeking approval of the update to the Service Plan for 2011-14, and the Annual Service Calendar for 2013/14;
- (c) advising of the results from the Customer Consultation process during 2012/13;
- (d) seeking approval of the new Complaints Procedure;
- (e) advising of an Audit Plan completed during 2012/13; and
- (f) seeking approval of the Joint Board's updated Risk Register and Action Plan.

Following discussion and having heard the Assessor & Electoral Registration Officer 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 2012/13;
- (2) approve the KPI targets for 2013/14;
- (3) to note the performance in relation to the annual electoral canvass during 2012;
- (4) to approve the addendum to the Service Plan for 2011-14 and the Annual Service Calendar for 2013/14;
- (5) to note the positive results from the Customer Satisfaction Survey;
- (6) to note the implementation of the new Complaints Procedure;
- (7) to note the Internal Audit Plan completed during 2012/13;
- (8) to note the clear audit in respect of the Valuation Roll and Council Tax Lists change procedures;
- (9) to approve the Risk Register and Action Plan for 2013/14; and
- (10) to note that a draft Service Level Agreement defining the support services provided by West Dunbartonshire Council to the Joint Board would be submitted to the next meeting of the Joint Board for approval.

## **PERSONNEL POLICIES – ATTENDANCE MANAGEMENT AND PARENTAL LEAVE**

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

- (a) seeking approval of a new Attendance Management Policy for implementation in the Valuation Joint Board; and
- (b) seeking approval of a Parental Leave Scheme for implementation in the Valuation Joint Board.

The Assessor & Electoral Registration Officer provided an overview of the two policies and thereafter Ms Harkin was invited to address the Joint Board in respect of UNISON's concerns in relation to the Attendance Management Policy.

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

- (1) to approve the Parental Leave Scheme but that the scheme should be resubmitted to the next meeting of the Joint Board, in view of possible changes to the scheme in West Dunbartonshire Council;
- (2) to note: (i) the concerns expressed by UNISON in relation to the Attendance Management Policy; and (ii) that following the introduction of the policy in West Dunbartonshire Council, the Council had agreed to implement a number of additional measures relating to the policy; and
- (3) that the Attendance Management Policy should be resubmitted to the next meeting of the Joint Board for approval.

Note: Ms Harkin and Ms Brady left the meeting at this point.

## **PUBLIC SECTOR EQUALITY DUTY**

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

- (a) providing an update on the ongoing requirements which the Equality Act 2010 places on the Valuation Joint Board and the Assessor; and
- (b) seeking approval of the new Public Sector Equality Duty report.

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

- (1) to approve the Public Sector Equality Duty report; and

- (2) to note that the Assessor & Electoral Registration Officer would consult with Human Resources, West Dunbartonshire Council, and Councillor Ryall on possible ways of maximising opportunities for young people to be employed by the Valuation Joint Board.

## **FREEDOM OF INFORMATION**

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

- (a) providing an update on the ongoing requirements which the Freedom of Information (Scotland) Act 2002 places on the Valuation Joint Board and the Assessor; and
- (b) seeking approval of the New Model Publication Scheme, which has been produced and approved by the Scottish Information Commissioner until 31 May 2017.

The Joint Board agreed to approve the Model Publication Scheme and its associated Guide.

## **DRAFT ANNUAL REPORT AND FINAL ACCOUNTS – YEAR ENDING 31 MARCH 2013**

A report was submitted by the Treasurer to the Valuation Joint Board presenting the draft audited annual report and financial statements for the year ending 31 March 2013.

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

- (1) to reduce the level of unearmarked general reserves to £250,000 and to return the total sum of £293,315 to the three constituent authorities on the undernoted allocation basis:

	%	£
Argyll & Bute Council	48.10	141,085
West Dunbartonshire Council	26.95	79,048
East Dunbartonshire Council	24.95	73,182; and

- (2) otherwise to note the financial statements for the year to 31 March 2013.

## **RECRUITMENT OF DEPUTE ASSESSOR & ELECTORAL REGISTRATION OFFICER**

The Joint Board noted the resignation of Alistair Boyd as Depute Assessor & Electoral Registration Officer with effect from 1 September 2013.

Following discussion, the Joint Board agreed:-

- (1) to note that Councillors Hall, Moody and Brown would make arrangements, outwith the meeting, for a meeting of the Recruitment Panel to be held in order that a new appointment could be made; and
- (2) to thank Mr Boyd for his excellent service to the Joint Board and to wish him well in the future.

#### **DATES OF FUTURE MEETINGS**

The Joint Board agreed the undernoted dates, times and venues for future meetings:-

Finance Sub-Committee	Wednesday, 18 September 2013 at 11.00 a.m. in Committee Room 3, Council Offices, Garshake Road, Dumbarton.
Valuation Joint Board	Friday, 22 November 2013 at 11.00 a.m. in Southbank Marina, Kirkintilloch.

The meeting closed at 12.15 p.m.

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

At a Meeting of the Dunbartonshire and Argyll & Bute Valuation Joint Board Recruitment Panel held in the Dunbartonshire and Argyll & Bute Valuation Joint Board Offices, 235 Dumbarton Road, Clydebank on Monday, 12 August 2013 at 9.00 a.m.

**Present:** Councillor Jim Brown, West Dunbartonshire Council; Councillor Vaughan Moody, East Dunbartonshire Council; and Councillor Fred Hall, Argyll & Bute Council

**Attending:** David Thomson, Assessor and Electoral Registration Officer and Nicola Bailey, HR Advisor, West Dunbartonshire Council.

**Councillor Jim Brown in the Chair**

### **EXCLUSION OF PRESS AND PUBLIC**

The Recruitment Panel approved the following resolution:-

“That under Section 50A(4) of the Local Government (Scotland) Act 1973, the press and public be excluded from the meeting for the following item of business on the grounds that it may involve the likely disclosure of exempt information as defined in Paragraph 1 of Part I of Schedule 7A to the Act”.

### **POST OF DEPUTE ASSESSOR & ELECTORAL REGISTRATION OFFICER**

Having considered the contents of an interview pack that had been prepared by the Head of HR&OD in West Dunbartonshire Council, the Recruitment Panel interviewed the undernoted candidates:-

J McConville  
H McPhee  
R Christie  
R Nicol  
G Anderson  
M Docherty  
I Leitch  
R McDonald

After deliberation it was agreed that R Nicol be offered the post of Depute Assessor & Electoral Registration Officer.

## **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 Committee Room 2, West Dunbartonshire Council Offices, Garshake Road, Dumbarton on Wednesday, 25 September 2013 at 11.03 a.m.

**Present:** Councillor Gordon Blair, Argyll & Bute Council; Councillor Vaughan Moody, East Dunbartonshire Council; and Councillor Jonathan McColl, West Dunbartonshire Council.

**Attending:** David Thomson, Assessor & Electoral Registration Officer, Gillian McNeilly, Finance Manager; Jennifer Ogilvie, Business Unit Finance Partner; Joanne Thomson, Finance Officer and Christine McCaffary, Senior Democratic Services Officer.

**Also**

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

**Apologies:** Apologies for absence were intimated on behalf of Councillor Jim Brown.

**Councillor Vaughan Moody in the Chair**

### **CHAIR'S REMARKS**

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

### **DECLARATIONS OF INTEREST**

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

### **ANNUAL REPORT AND FINAL ACCOUNTS – YEAR ENDING 31 MARCH 2013**

A report was submitted by the Treasurer to the Valuation Joint Board presenting a post-audit annual report and final accounts for the year ending 31 March 2013.

The Joint Board agreed:-



- (1) the post-audit annual report and final accounts for the year ending 31 March 2013; and
- (2) to note that the fully audited report and accounts will be reported to a meeting of the full Board at a later date.

### **AUDIT SCOTLAND'S FINAL AUDIT REPORT TO THOSE CHARGED WITH GOVERNANCE 2012/2013**

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 2012/13.

Having heard the Senior Audit Manager and Finance Manager further, the Joint Board agreed to note:-

- (1) that it was anticipated that a clean auditor's report would be presented;
- (2) the Senior Audit Manager's comment on the transfer of surpluses to the constituent authorities; and
- (3) the contents of the Action Plan contained within the Auditor's Report.

The meeting closed at 11.15 a.m.

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

Report by Assessor & Electoral Registration Officer

Valuation Joint Board – 22 November 2013

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## **Subject: Electoral Registration**

### **1.0 Purpose**

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 14<sup>th</sup> June 2013 referred to the monthly register updates, the preparation for the 2013 Canvass, Electoral Registration Performance Standards, the Sixth Review of Westminster Constituencies, the Community Council elections in Argyll and Bute, Individual Electoral Registration (IER), the Draft Elections (Fresh Signatures for Absent Voters) Regulations 2013 and the Scottish Independence Referendum.

### **3.0 Current Position**

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

The revised Register came into force on 29<sup>th</sup> November 2012. The published Register has been updated on a monthly basis to reflect changes in electors' circumstances as they occur. From January to 1<sup>st</sup> October 2013 there have been 7,235 additions and 8,813 deletions. 72% of the additions are due to the fact that we are proactive in contacting electors outwith the annual canvass.

Since the revised Register was published on 29<sup>th</sup> November 2012, we have issued 38,262 individual voter registration forms as part of our duty to identify potential new electors by using other information sources. We have processed 5,192 additions and 2,495 deletions as a result of this initiative. The direct cost of this activity in outward postage was £5,911 and return postage cost £1,028.

- 3.2 Where the ERO believes that a person is not entitled to be registered he must carry out a 'Review' by writing to the elector advising the reason for his opinion and also advise them that they have 14 calendar days from the date of the notice to request a hearing, otherwise their name will be removed from the register. As at 1st October 2013 we have carried out 3,051 Reviews and have deleted 2,963 electors.

### 3.3 The 2013 Annual Canvass

- 3.3.1 The Electoral Registration (Postponement of 2013 Annual Canvass) Order 2013 changes the date of the 2013 canvass and provides for the revised register to be published by 10 March 2014. Postponing the annual canvass allows us to prepare for the move to Individual Electoral Registration (IER) in 2014 (see **8.0** below) ensuring that the Register is as complete and accurate as possible prior to transition.

The annual canvass started on Wednesday 20<sup>th</sup> November and although the timing of the canvass has changed, the processes to be followed will be the same as in any other year. The ERO is still legally required to take all steps that are necessary for the purposes of maintaining the electoral register, including:

- sending more than once to any address the form to be used for the canvass
- making on one or more occasions house-to-house enquiries
- making contact by such other means as the ERO thinks appropriate with persons who do not have an entry in the register
- inspecting any records held by any person which the ERO is permitted to inspect
- providing training to persons under their direction or control in connection with the carrying out of the duty

Canvassers will be employed from Monday 27<sup>th</sup> January to make house-to-house enquiries where the canvass form has not been returned after the reminder stage and where we have been unable to verify the electors' entitlement to be registered.

We have circulated information locally to advise electors that the canvass has been postponed and also when they can expect to receive the household canvass forms. Our website also displays this information.

- 3.3.2 The postponed 2013 canvass means that the revised register will be published much closer to the scheduled European Parliamentary election in 2014 than in a usual year. The ERO has a duty to supply the revised register to all those entitled to receive it once the register has been published, either by right or on request.

We will ensure the timely supply of the revised register following publication to those who have requested it, as well as to candidates at the election on request.

We have advised local political parties of the change to the register publication date.

- 3.3.3 We have redesigned our canvass form and restructured our Project Plan and Timetable to take account of the changes introduced by the Electoral

Registration (Postponement of 2013 Annual Canvass) Order 2013 (see 3.3.1 above).

Tender bids for the Annual Canvass on the basis of print and postage arrangements were requested in July and the Valuation Joint Board awarded the contract to TNT Post.

- 3.3.4 Personalised telephone, text messaging and internet registration will be offered again this year to residents where there is “no change” to the existing household details. The canvass forms issued will list the details currently held for each address with instructions on how to use the Freephone, Text Messaging and Internet services. It is hoped that this additional convenient choice for making the return will be of particular benefit to the housebound, people living in rural areas and of course busy households wanting to save time.

To ensure that the system is secure, each registrant is provided with two unique security codes, which are randomly generated. The system maintains detailed logs of the phone calls, text messages and internet sessions of all respondents. This enables rapid identification of any attempt to abuse the system, or indeed individuals that are having problems registering.

For those who do not speak English as their first language, we are able to provide telephone registration in an additional six languages (including Scottish Gaelic).

- 3.3.5 An additional requirement of this postponed 2013 canvass is to collect the details of all young persons who will be eligible to vote in the Scottish Independence Referendum in September 2014 (see **4.0** below) and this additional duty has been incorporated into the canvass planning process.

#### **4.0 Scottish Independence Referendum – 18<sup>th</sup> September 2014**

The Scottish Independence Referendum (Franchise) Bill sets out who is entitled to vote in next year’s referendum, and includes provisions to enable 16 and 17 year olds to vote.

The normal household canvass form allows for the collection of young people who are already 16 or 17 years old. A separate “young person” form is included with the 2013 annual canvass form and is pre-populated with details of any known 15 year old resident at an address. This information was supplied by education authorities or directly from schools.

However, even where names are pre-populated, registration is not automatic and households still need to make a return confirming the names and eligibility of residents therein.

Personalised telephone, text messaging and internet registration is also available for households where there is “no change” to the information on the

young person form i.e. where we have pre-populated the form with the information supplied by the education authority or directly from schools.

## **5.0 Electoral Registration Performance Standards**

- 5.1 The Electoral Administration Act 2006 (EAA) gave the Electoral Commission (EC) powers to set standards of performance for EROs, Returning Officers (ROs) and Referendum Counting Officers (RCOs) in Great Britain.
- 5.2 The EC report on ERO performance in 2012 was published in May 2013.

The 2013 self-assessment against the ten performance standards developed by the EC was submitted to the EC on 21<sup>st</sup> August 2013 and statistical data relating to the canvass and the registers as published is due for submission by 21<sup>st</sup> March 2013. 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.

The EC published a new set of performance standards for EROs in September.

The overall objective of the new performance standards framework is to support EROs in planning for and delivering the transition to IER. The new framework has been developed around the key challenges facing EROs in the transition.

**New Performance Standard 1** Understand the particular challenges in your registration area and develop a plan for engaging with residents which responds to these challenges

**New Performance Standard 2** Deliver your implementation plan, monitoring progress and making amendments where necessary

The EC requested that

- all EROs provide a copy of their public engagement strategy by 5pm on Friday 18 October 2013 and
- a sample of 25% of EROs provide a copy of their implementation plan and risk register by 5pm on Friday 18 October

The 25% sample was selected on the basis of risk, taking into account factors such as the experience of the ERO and previous issues as well as any other available information including the scale of the challenges facing EROs in their registration area.

We submitted our public engagement strategy as requested and we were not asked to submit a copy of our implementation plan and risk register.

## **6.0 Interim Review of Scottish Parliament Boundaries at Princes Gate and Greenacres by Robroyston**

The Boundary Commission (BC) has published its report on the Interim Review of Scottish Parliament Boundaries at Princes Gate and Greenacres by Robroyston

The Commission submitted its report and Final Recommendations for the Scottish Parliament constituencies of Glasgow Provan and Strathkelvin and Bearsden and Scottish Parliament regions of Glasgow and West Scotland to the Secretary of State for Scotland on 30 October 2013.

The Interim Review in this area will now allow the Scottish Parliament Boundaries to be aligned with the council area boundary, and for these changes to come into force for the next Scottish Parliamentary elections in May 2016.

## **7.0 Community Council Elections – Argyll and Bute**

Community Council Elections took place for all Community Councils within the Argyll and Bute Area in September/October 2013. Where a contest was required, voting was by postal votes, with voting papers issued from Thursday 17 October 2013. Election day, and the final day for returning postal votes, was Thursday 31 October 2013.

A number of Community Councils remain inquorate and further by-elections will be undertaken for these on 19th December 2013.

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

The ERO and Principal Administrative Officer (PAO) are members of the Cabinet Office (CO) Implementation Working Group in Scotland. The PAO is also a member of the Electoral Management System (EMS) supplier's development working group and, from 2<sup>nd</sup> April 2013 the PAO has been seconded to the CO on a part-time basis to lead Scotland in the implementation of IER. The PAO is the Project Manager for implementation of IER for the Board.

As part of the transition to IER, EROs were asked to compare existing electors' names and addresses on the electoral registers with records held by the Department of Work and Pensions (DWP) in order to 'confirm' the identity of people currently on the registers.

The 'dry-run' confirmation process took place over the summer of 2013, with the actual confirmation being planned for 2014. The date allocated to us for our Confirmation Dry Run (CDR) was 2nd August 2013. We uploaded our registers to DWP and the results were available 5 days later and could be viewed in our Electoral Management System (EMS). Electors were given a red, amber or green rating. A green match indicated a positive match between existing registers and the DWP data, amber indicated a possible/partial match and a red match indicated that no match could be

found. Some contextual information was also provided to inform us what for example had failed, e.g. address. The results of our CDR are as follows:

Match to DWP:	<u>GREEN</u>	<u>AMBER</u>	<u>RED</u>
ABC	66.66%	13.31%	20.03%
EDC	80%	5%	15%
WDC	72.26%	8.81%	18.93%

We then had the option of conducting additional local data matching. This allowed us to confirm additional electors using local sources of data such as council tax or housing benefit data. We ran a matching exercise against council tax data. This increased the positive results:-

After Local Data Matching:	<u>GREEN</u>	<u>AMBER</u>	<u>RED</u>
ABC	79.42%	7.58%	13%
EDC	86.9%	3.05%	10.05%
WDC	83.51%	4.34%	12.15%

At the actual confirmation exercise in 2014, existing electors whose details are matched on the DWP database will be transferred directly onto the first IER registers. Local data matching may be able to increase the numbers of electors who can be confirmed onto the IER registers.

Following confirmation that the Independence Referendum in Scotland will be held on 18<sup>th</sup> September 2014, the Government intends that the transition to IER in Scotland will run from 19<sup>th</sup> September 2014 to 27<sup>th</sup> February 2015 with the revised Register published on 2<sup>nd</sup> March 2015.

Those electors whose entries have not been confirmed and those who have moved house will be asked to register individually by providing their National Insurance number and date of birth.

Any elector on the September 2014 registers who cannot be confirmed though the above processes will not be removed from the register published in March 2015 but will be asked to provide personal identifiers before December 2015 or they will be deleted from the registers.

Anyone with an absent vote will need to be confirmed or provide their personal identifiers before the revised electoral register is published on 2<sup>nd</sup> March 2015 in order to retain their absent vote entitlement. Any new absent vote applications after the transition starts in 2014 will need to be made by someone who has been confirmed or who has registered individually.

From the start of the transition, any new elector will need to make an individual registration application and provide their personal identifiers. If an existing elector changes address, even if they have been confirmed at their previous address, they will need to register individually and provide their personal identifiers in order to be registered at their new address. EROs will need to verify the personal identifiers against the information held on the DWP database.

The CDR in August gave us a good indication of what we might expect in the live 2014 exercise and the results have been used to inform the development of our public engagement strategy and detailed plans for 2014, including assessment of our resource needs.

The Cabinet Office has committed to providing grant funding for the additional costs of IER and the best estimate of that level of funding has been included in the revenue estimates which are presented separately for approval today.

## 9.0 The Elections (Fresh Signatures for Absent Voters) Regulations 2013

The Regulations moved the timing of the absent voter signature refreshes due in January 2014 and January 2015, so that they were held in August 2013.

Under the Fresh Signatures Regulations, EROs were required to write out in the period 1<sup>st</sup> to 19<sup>th</sup> August 2013 to absent voters whose signature would be more than five years old on 31 January 2015, to request a fresh signature. In line with the existing provisions for signature refreshes, EROs had to give absent voters 6 weeks to respond from the date they were written to, with a reminder sent if necessary after 3 weeks. Where an absent voter failed to provide a fresh signature they lost their absent vote.

We wrote out on 2<sup>nd</sup> August and sent reminders on 23<sup>rd</sup> August. Electors who failed to provide a fresh signature by 13<sup>th</sup> September lost their absent vote. The statistics for the exercise are noted below:-

	Absent Voters sent a refresh letter at 2 <sup>nd</sup> August	Absent Votes Cancelled
ABC	6,444	644
EDC	6,804	716
WDC	4,784	646
<b>Total</b>	<b>18,032</b>	<b>2,006</b>

EROs are required to write to absent voters who are removed from the record to remind them that they may make a fresh application to vote by post or proxy. We advised electors of the cancellation on 20<sup>th</sup> September and offered them a fresh application form. The above statistics are relevant to absent voters who were due to refresh their signatures. The actual number of absent voters currently held on record is shown below:-

ABC	9,735
EDC	9,654
WDC	6,777
<b>Total</b>	<b>26,166</b>



## 10.0 Recommendation

Members are asked to note the content of this report.

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Person to contact:  
June Nelson (Principal Administration Officer)  
Tel: 0141 562 1262  
E-Mail: [june.nelson@dab-vjb.gov.uk](mailto:june.nelson@dab-vjb.gov.uk)  
Date : 13 November 2013

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

Report by Assessor & Electoral Registration Officer

Valuation Joint Board – 22 November 2013

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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 required to be cited for Valuation Appeal Committee hearing by 30<sup>th</sup> June 2013 and be disposed of by 31st December 2013.
- 2.3 At the start of 2013/14, 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.
- 2.6 In November 2012 the Scottish Government Finance Secretary, Mr John Swinney issued a consultation on the future of the Non-Domestic Rating system to which the Scottish Assessors Association submitted a response.

### **3.0 Current Position**

- 3.1 Non-Domestic Rating Valuation

### 3.1.1 Revaluation 2010

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

At 30<sup>th</sup> September 2013, only 283 Revaluation appeals remained outstanding. Of the Revaluation appeals disposed of to date 2,224 (71.6%) have been withdrawn and 884 (28.4%) resulted in adjustments being made to the rateable value.

The statutory appeals timetable requires that appeals which are deemed to be complex, where the law is unclear or where there may be implications for appeals in other areas require to be referred to the Lands Tribunal (LT) by 30<sup>th</sup> June 2013, or 30<sup>th</sup> September 2013 in the case of joint referrals.

98 appeals relating to the 2010 Revaluation cycle have been referred to the LT in the DAB VJB area. 30 of these referral requests were made by myself resulting in an unplanned expenditure in the current year of up to £12,600.

### 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 did, however, issue an Opinion in the appeals of a number of 'sample' or 'lead' cases in respect of mobile Telecommunication subjects. The decision went against the Assessors' approach to valuation and is now subject of a further appeal to the Lands Valuation Appeal Court. This group of subjects forms the bulk of the outstanding 2005 appeals in the Joint Board's area.

### 3.1.3 'Running Roll' Appeals

In addition to the Revaluation appeals referred to above, a total of 4,650 appeals have been submitted since the valuation roll was made up, the majority of which refer to the changing economic situation.

Progress in the disposal of this category of appeals has been good, however, with 4,310 having been disposed of leaving just 340 outstanding at 30<sup>th</sup> September. 4,186 of these appeals (97%) were withdrawn without adjustment to the Net Annual Values.

### 3.1.4 Maintenance of the Valuation Roll

In the 6 months from April 2013 to September 2013, 430 changes were made to the Valuation Roll to reflect new, deleted and amended properties.

### 3.1.5 Non Domestic Rates Consultation

On 4<sup>th</sup> September 2013 the Scottish Government issued its response to the “Supporting Business - Promoting Growth” consultation on the future of the Non-Domestic Rating system.

Most importantly, this response confirmed that the current property based tax system will be retained and that the next general Revaluation will proceed in 2017.

Other outcomes and actions relate to Scottish Government policy, the powers of local authorities, the various systems of relief and exemption and the general transparency of the system.

Matters which specifically affect the Valuation Joint Board/Assessor include commitments to provide rateable values to the public well in advance of the 2017 Revaluation and to undertake a separate review of the appeals system.

## 3.2 Council Tax Valuation

### 3.2.1 Maintenance of the Council Tax Valuation Lists

In the 6 months from April 2013 to September 2013, 559 new dwellings were added to the Council Tax Lists for the area and 284 were deleted.

### 3.2.2 Council Tax Proposals and Appeals

114 proposals and appeals were outstanding at the start of 2013/14 and 287 were submitted during the period from April to September. In the same period, 228 were disposed of, leaving 173 outstanding.

Members may be aware of a review of Council Tax Bands being carried out in relation to a group of house types in part of Bishopbriggs. Consequent to Valuation Appeal Committee decisions, which reduced the band applied to a number of semi-detached houses in Ward 6, Band E is no longer sustainable for the majority of the ‘as built’ un-extended semi-detached houses in the Woodhill area. Band E will, however, be sustained for houses with value significant extensions.

Press reports have indicated that up to 1000 houses might be affected by the review and, whilst it is the case that there are around that number of such houses in the area, the number of properties which have been extended means that the number which are likely to have their band reduced is much smaller.

Since the matter became public I have worked closely with the Finance Department of East Dunbartonshire to estimate the likely effect, take part in joint public communications and liaise with local members. I have also written to all properties in the area to advise them of the ongoing review.

Tackling the above, with the stated aim of substantially completing the review before mid February 2014, has required the redirection of a significant resource internally and this is likely to have a knock-on effect on other measured areas of performance.

Since committing to the proactive review 150 properties have been resurveyed/ inspected and 93 bands have been amended.

#### **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 running roll appeals
- (c) progress in relation to maintenance of the Valuation Roll and the Council Tax Valuation Lists.
- (d) Progress in tackling the review of certain properties in the Bishopbriggs area.

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Person to contact:

David Thomson (Assessor and ERO)

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

Date: 13 November 2013

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

Report by Assessor & Electoral Registration Officer

Valuation Joint Board – 22 November 2013

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## **Subject: Scheme of Delegated Powers**

### **1.0 Purpose**

- 1.1 To seek Joint Board approval of a revised Scheme of Delegated Powers.

### **2.0 Background**

- 2.1 Dunbartonshire and Argyll & Bute Valuation Joint Board was created by statute and, in order that the business of the Board could be effectively and efficiently discharged, a scheme of delegation of powers to the Assessor and Electoral Registration Officer was put in place in December 1996.
- 2.2 The above scheme of delegation of powers to the Assessor and Electoral Registration Officer has been subject to only very minor review since.

### **3.0 Current Position**

- 3.1 It is good practice to review all documents which direct the governance of the Valuation Joint Board
- 3.2 Several terms and references contained in the existing scheme have become obsolete. In particular, the implementation of Pay Modernisation/Single Status had a material effect on the content.
- 3.3 The existing scheme does not refer to powers which were expressly reserved to the Joint Board.
- 3.4 The existing scheme does not cover expenditure which is funded by external grant.
- 3.5 As a result, the Assessor and ERO, in consultation with the Treasurer and Clerk to the Board, reviewed the scheme. A copy of the revised scheme is attached for members' consideration.

### **4.0 Recommendations**

- 4.1 Members are asked to approve the attached revised scheme of delegated powers.
-

Person to contact:

David Thomson (Assessor and ERO)

Tel: 0141 562 1260

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

APPENDIX – DABVJB Scheme of Delegated Powers November 2013

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

## **Delegated Powers**

### **Assessor and Electoral Registration Officer**

#### **1. Introduction:**

- 1.1 Dunbartonshire and Argyll & Bute Valuation Joint Board (The 'Joint Board') was created by statute and, in order that the business of the Board can be effectively and efficiently discharged, this scheme of delegation of powers to the Assessor and Electoral Registration Officer has been put in place.
- 1.2 During the implementation of Pay Modernisation, the Valuation Joint Board and UNISON Scotland entered a "Collective Agreement Incorporating Pay and Grading Structure and Terms and Conditions of Employment" and this agreement constitutes the main local variations to the "Red Book", i.e. the Scottish Joint Council for Local Government Employees National Agreement on Pay and Conditions of Service, hereinafter referred to as the Local Government Scheme of Conditions.
- 1.3 Any reference to Assessor and Electoral Registration Officer in the following Delegated Powers shall be deemed to include a reference to Depute Assessor and Electoral Registration Officer.
- 1.4 Subject to item 2.22, below, the Assessor will not exercise delegated powers where any decision would represent a departure from Joint Board policy or procedure or would be contrary to a standing instruction of the Joint Board, which shall include the Standing Orders of the Joint Board.

#### **2. Powers Delegated to the Assessor & Electoral Registration Officer:**

- 2.1 To be responsible for all matters in respect of the operation, development and implementation of policy for all service areas, together with such statutory duties as may have been assigned to him/her.
- 2.2 To be responsible for all day-to-day operational matters in respect of service provision.



- 2.3 To be responsible for the appointment of all staff, including any temporary staff, below Depute Assessor level and for the management, supervision and discipline of all staff.
- 2.4 To determine appropriate car and telephone allowances, if any, to be applied to members of staff subject to such allowances being within the Local Government Scheme of Conditions.
- 2.5 To devise and issue, as required, job descriptions in respect of all officers employed by the Joint Board.
- 2.6 To apply the Conditions of Services adopted by the Joint Board as agreed nationally in respect of the Local Government Conditions of Service and any local variation thereof agreed by the Joint Board.
- 2.7 To authorise the attendance of officers at relevant courses of study and the payment of appropriate fees provided such are provided for within the approved estimates of the Joint Board.
- 2.9 To permit any member of staff to be occasionally absent temporarily from work for the purpose of attendance to duties or services of a civic, honorary, charitable, academic or social nature, provided that these do not interfere with the efficient discharge of the functions of the Joint Board and that such arrangements are within the scheme of Local Government service.
- 2.10 To approve the attendance of officers at conferences or meetings within the United Kingdom and Ireland where he considers it to be in the interests of the Joint Board and relevant to the statutory functions thereof. Such authorisation is not to exceed £350 per officer but, where this is exceeded, approval will be granted subject to the agreement of the Convenor. In addition, subsistence and other ancillary expenses may be paid but such will not exceed the approved Local Government rates. At the discretion of the Assessor, standing permission is granted for one member of staff to attend the Association of Electoral Administrators annual conference.
- 2.11 To transfer staff between the offices of the Joint Board and to authorise the payment of transfer expenses in respect thereof in accordance with the provisions of, and limited to the amount included in, the appropriate Scheme of Conditions of Service operated by West Dunbartonshire Council.
- 2.12 Within the approved budget, or where additional specific external/grant funding has been provided, and within the provisions of Standing Orders on

the placing of contracts, to purchase necessary supplies, services and equipment.

- 2.13 To manage and maintain all operational land and buildings and other assets of the Joint Board.
- 2.14 To maintain proper security for staff, buildings, stocks, stores, furniture, equipment, data and similar items under his/her control.
- 2.15 To arrange relevant insurances and/or to arrange for inclusion in the insurance arrangements of the lead authority.
- 2.16 To ensure that all activities undertaken by him/her and the staff are within the legal powers of the Joint Board or the Assessor and Electoral Registration Officer.
- 2.17 Where he/she considers it to be in the best interests of the Joint Board, to approve the provision of reasonable hospitality for representatives of other authorities, organisations, officers of the Joint Board and others up to a maximum of £200 in relation to any one occasion.
- 2.18 To authorise the payment of accounts due by the Joint Board for goods and services properly supplied and for which there is adequate provision in the Revenue Budget or where any additional specific external/grant funding has been provided.
- 2.20 To authorise the working of overtime in accordance with the Collective Agreement and subject to there being provision in the estimates approved by the Joint Board for such expenditure or where additional specific external/grant funding has been provided.
- 2.21 Within the statutory functions of the Joint Board and in exercise of the powers of the Assessor and Electoral Registration Officer, to sign documents.
- 2.22 To take such measures as may be required in emergency situations on any matter for which the Joint Board's approval would normally be necessary subject to advising the Convener and/or Vice-Convener of the Joint Board, where possible, and reporting to the Joint Board as soon as practicable thereafter.
- 2.23 To set fees for the sale of the Valuation Roll and other documents and services where the level of such fees is not prescribed by statute.

- 2.24 To enter into arrangements with the lead authority for the provision of support services to the Board.
- 2.25 Where legal services are not provided by the lead authority, to engage Solicitors or Counsel in respect of representation at Judicial or quasi Judicial proceedings.
- 2.26 To respond to consultation papers unless the response recommends a departure from or significant development of Joint Board policy or procedure or is contrary to a standing instruction of the Joint Board.

### **3. Powers Reserved by the Valuation Joint Board**

- 3.1 To establish such committees/sub-committees as may be considered appropriate to conduct business and to appoint and remove Conveners, Depute Conveners and members of committees.
- 3.2 To make and amend Standing Orders and Financial Regulations.
- 3.3 To fix and amend a programme of Joint Board and committee meetings, subject to the provisions of the Joint Board's Standing Orders.
- 3.4 To determine the Joint Board's annual revenue budget and capital programmes.
- 3.5 To incur any expenditure not provided for in the annual estimates of the Joint Board unless and until such expenditure has been reported to and approved by the Joint Board.
- 3.6 To determine the process for selection, appointment, dismissal and performance of the Assessor and Electoral Registration Officer and the Depute Assessor and Electoral Registration Officer.
- 3.7 To deal with matters reserved to the Joint Board by Standing Orders, Financial Regulations and other Schemes approved by the Joint Board.
- 3.8 The approval of all policy initiatives relating to the business of the Joint Board.
- 3.9 To revoke/delete/amend/remove any delegated authority given to any committee, sub-committee or officer.

# DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Treasurer

Valuation Joint Board - 22 November 2013

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## Subject: Financial Regulations

### 1. Purpose

- 1.1 The purpose of this report is to seek Members' approval to a number of amendments in the Financial Regulations.

### 2. Background

- 2.1 The current Financial Regulations were last revised on 16 November 2012.
- 2.2 Following the introduction of a Balance & Reserve Policy, approved by the Board at its meeting in November 2012, the Financial Regulations have now been reviewed and revised.
- 2.3 The revision also updates for technological process improvements, such as electronic purchasing as well as West Dunbartonshire Council departmental structural changes.
- 2.4 The proposed changes are identified in the attached document in *italics*, with the sections which are in **bold** being proposed for removal.

### 3. Main Issues

- 3.1 A full copy of the revised Financial Regulations is annexed to this report.

### 4. Recommendation

- 4.1 Members are asked to approve the revised Financial Regulations.

.....  
**Stephen West**

**Treasurer**

**Date: 4 November 2013**

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

**Appendix:** Revised Finance Regulations

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

## **Financial Regulations**

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**Dunbartonshire and Argyll and Bute Valuation Joint Board**  
**Financial Regulations**

**A. FINANCIAL ADMINISTRATION**

- |                                       |   |
|---------------------------------------|---|
| 1. Responsibility of the Board        | The Board is responsible for directing and monitoring the administration of its financial affairs.  |
| 2. Responsibility of Treasurer        | The Treasurer shall be responsible, under the general direction of the Board, for the proper administration of the Board's financial affairs.   |
| 3. Treasurer as Adviser               | As the Board's financial adviser, the Treasurer shall report to the Board with respect to the level of resources proposed to be utilised in each financial year and shall keep the Board informed with respect to its finances and financial performance.   |
| 4. Assessor Responsible for Resources | The Assessor is responsible for the security, custody and control of all resources including plant, buildings, materials, cash and stores, <i>etc.</i> appertaining to the Board  |
| 5. Assessor to Consult Treasurer      | The Assessor, with respect to any matter within his/her purview which is liable to materially affect the finances of the Board, shall consult with the Treasurer before any provisional or other commitment is incurred or before reporting thereon to the Board. The question of materiality will be the subject of guidance from the Treasurer. Such guidance will form part of these regulations. <i>Matters covered by approved budgets are excluded from this requirement.</i>   |
| 6. <i>Best Value</i>                  | <p><i>In securing best value, the Board shall maintain an appropriate balance among:</i></p> <ul style="list-style-type: none"><li>• <i>The statutory duties of the Assessor and ERO</i></li><li>• <i>The quality of its performance of its functions;</i></li><li>• <i>The cost to the Board of that performance; and</i></li><li>• <i>The cost to persons of any service provided by it for them on a wholly or partly rechargeable basis.</i></li></ul> <p><i>In maintaining that balance, the Board shall have regard to:</i></p> <ul style="list-style-type: none"><li>• <i>Efficiency;</i></li><li>• <i>Effectiveness;</i></li><li>• <i>Economy; and</i></li><li>• <i>The need to meet the equal opportunity requirements</i></li></ul> <p><i>The Board shall discharge its duties under this section in a way which contributes to the achievement of sustainable development.</i></p> |

## B. ESTIMATES

1. Form of Estimates                      Subject to the direction of the Board, the detailed form of capital and revenue estimates shall be determined by the Treasurer in accordance with normal professional practice.
2. Preparation of Estimates              It shall be the duty of the Treasurer to prepare annual estimates on revenue and capital account relating to the functions of the Board, and for this purpose the Assessor shall furnish the Treasurer each year, at dates to be determined by the *Treasurer*, with all necessary information regarding the requirements of the Board.
3. Determination Process                After preparation, the estimates shall be submitted to the Board for detailed consideration within the guidelines laid down by the Board.  
  
After consideration by the Board, the estimates (after adjustment if appropriate), shall be approved. The Board shall thereafter determine the amount to be requisitioned from each constituent Council.
4. Estimates Timetable                  The timetable for the process of Estimates shall be in accordance with that determined by the Board.
5. Long Term Capital Programme              A capital programme shall be prepared annually by the Assessor in conjunction with the Treasurer for submission to the Board for approval. Thereafter the Board shall consider the capital programme, revise it if appropriate, and approve it as revised.  
  
*The Board shall thereafter determine the amount to be requisitioned from each constituent Council.*
6. Authority to Proceed with Capital Projects              The inclusion of a project in the capital programme does not, of itself, authorise expenditure and the provisions in Standing Orders as to the place of contracts and Board approval shall apply.
7. *Updates to Capital Programmes*              *Should any slippage or other unforeseen factor arise such as would materially alter assumptions underlying the programme or the likely spend under any heading, where approval is required prior to the next appropriate Board meeting, then the Assessor, after consultation with and agreement of, the Treasurer and the Board's Convenor, will amend the programme accordingly. Any such amendment will be reported to the next appropriate Board meeting as part of the usual Budgetary Control Reporting regime.*

## C. CONTROL OF EXPENDITURE

1. Need for Budgetary Provision  
No expenditure shall be incurred unless included in the annual estimates or covered by a supplementary estimate approved by the Board after the submission of a report thereon *or where funded by additional external grant.*
2. Virement  
Transfer of approved estimates from one head of expenditure to another will be subject to the approval of the Treasurer and, if considered to affect materially the approved budget, the Board.
3. Overspendings  
Where it appears that the amount of any head of estimate of approved expenditure may be significantly exceeded or the amount of any head of approved income may fall significantly short of that estimated, it shall be the duty of the Assessor, after consultation with the Treasurer, to inform the Board of the estimated amount of the deviation, the reasons for the *deviation and the options for addressing it.*
4. Report on Capital and Revenue Schemes  
No capital work outwith the Capital Programme, (unless agreed by the Assessor as relatively minor and of an urgent nature), and no major revenue project (even although included in the annual estimates) shall be commenced unless it has been the subject of a report to the Board by the Assessor. Where expenditure on a capital or revenue scheme is significantly greater than the budget amount, it must be reported to the Board.
5. Need for Board Consent to Expenditure  
Except for the procurement of 'print and mail' services for the annual electoral canvass, for which delegated authority is granted to the ERO, no expenditure on the purchase of equipment or services of a value in excess of £50,000 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 or services. Expenditure up to this limit may be incurred by the Assessor if generally provided for in the Capital Programme or Revenue Estimates.
6. *Capital Funding*  
Subject to 4 and 5 above, no Capital expenditure will be incurred unless the Assessor has ensured it is contained within the Capital Programme, and is covered by the appropriate *resources*. **consent to meet capital expenses issued by the Scottish Office to the constituent Councils and earmarked by them for Valuation Board purposes**
7. Responsibility for Budgetary Control
  - (i) Treasurer:  
It shall be the responsibility of the Treasurer to furnish the Assessor at regular intervals (normally monthly), with a comparative statement showing the estimated revenue income and expenditure *of the Board* **his/her department** and the payments and receipts actually made to that date.
  - (ii) Assessor:  
It shall be the responsibility of the Assessor to ensure that the items in

the annual estimates are not overspent and that the expenditure of *the Board***his/her department**conforms to the requirements of the financial regulations. The Treasurer and Assessor shall submit to the Board, on a regular basis, a statement comparing expenditure and income with budget.

#### D. CONTROL OF INCOME

- |  |   |
|--|---|
| 1. Determination and Alteration of Charges | The rate of charge for goods or services supplied by the Board shall be determined by the Board and shall not be altered without the approval of the Board, unless an alteration is required arising from a change in legislation (e.g. <i>a fiscal taxation change, such as VAT</i> ) <i>or covered the delegate the power/responsibility to the Assessor.</i> |
| 2. Accounting Arrangements                 | It shall be the duty of the Treasurer to make adequate financial and accounting arrangement to ensure the proper recording of all monies due to the Board, and the proper collection, custody, control and disposal of all cash of the Board.   |
| 3. Notification of Income to Treasurer     | Particulars of all charges to be made for work done, services rendered or goods supplied by the Board, and of all other amounts due to the Board, shall be promptly notified to the Treasurer in a form approved by him/her and all accounts for income to the Board shall be rendered by or under arrangements approved by the Treasurer.                      |
| 4. Write-Offs                              | Individual sums due to the Board and exceeding £500 (excluding VAT) shall not be written-off except after consideration by the Board. Sums up to £500 which are due, may be written off on the authority of the Treasurer, in consultation with the Assessor, if he/she is satisfied that they cannot reasonably be recovered.                                  |
| 5. Treatment of Monies Collected           | All monies received on behalf of the Board shall be deposited with the Treasurer or the Board's Bankers in accordance with arrangements made by him/her. No deduction may be made from such money, <i>other than if the Treasurer specifically authorises it.</i>   |
| 6. Forms, Books and Tickets                | All official forms, books and tickets for the disbursement and collection of monies shall be in a form approved by the Treasurer.   |
| 7. Personal Cheques                        | Personal cheques shall not be cashed out of the money held on behalf of the Board.  |
| 8. Transfers of Money                      | All transfers of official money from one member of staff to another will be evidenced in the records of the Board by the signature of the receiving officers.   |
| 9. <i>Government Grants</i>                | The Treasurer will be advised of all relevant information necessary for him/her to make application for all Government grants due to the Board.   |

E. BANKING, CONTROL OF CHEQUES, BORROWING, INVESTMENT AND TRUST FUNDS

- |                                 |  |
|---------------------------------|--|
| 1. Arrangement with Bankers     | All banking arrangements shall be made by the Treasurer through West Dunbartonshire Council as the Lead Authority.   |
| 2. Payments into Bank           | All monies received shall be paid into the Council's bank account daily or at such other intervals as may be arranged by the Treasurer.  |
| 3. Cheque Control               | If required, all cheques, including National Giro Payment forms shall be ordered and controlled on behalf of the Board by the Treasurer, through the Council, and shall bear the facsimile signature of the Treasurer, or be signed by him/her or other officer authorised by him/her to do so.                  |
| 4. Aggregation of Fund Balances | All money (other than miscellaneous balances such as imprest accounts and deposit receipts) in the hands of the Board shall be aggregated for the purposes of treasury management and shall be under the control of the Treasurer.   |
| 5. Delegation to Treasurer      | All executive decisions on borrowing, investment or financing shall be delegated to the Treasurer, or through him/her to his/her staff, who shall be required to act in accordance with CIPFA's 'Code for Treasury Management in Local Authorities' and West Dunbartonshire Council's Treasury Policy Statement. |
| 6. Investments                  | All investments of money under its control shall be made in the name of the Board or in the names of nominees approved by the Board.   |
| 7. Borrowing                    | All borrowing shall be effected in the name of the Board.  |

F. STORES, INVENTORIES AND COSTINGS

- |                                      |   |
|--------------------------------------|---|
| 1. Costing Systems and Stores        | Arrangements made by the Assessor for costing systems and stock and stores control shall be subject to the approval of the Treasurer and shall, at least annually, be subject to review by the Assessor.  |
| 2. Custody of Stores and Stocktaking | The care and custody of stores and equipment shall be the responsibility of the Assessor who will ensure that stocktaking is carried out at regular intervals as agreed with the Treasurer.   |
| 3. Write-Offs or Surpluses of Stores | No entries will be made, in the records, to write-off stores deficiencies or to bring surpluses into charge unless authorised by the Treasurer who may refer such adjustments to the Board. <i>The Treasurer may issue guidance from time to time on this subject and such guidance will form part of these regulations.</i>            |
| 4. Disposal of Surplus Plant, Etc.   | Subject to prior consultation with the Treasurer, all surplus plant, equipment, furnishings, materials, etc., of a significant value to be disposed of by the Assessor, shall be advertised for sale by sealed offer unless in special circumstances approved by the Board.   |
| 5. Inventories                       | Inventories shall be maintained by the Assessor and therein shall be recorded an adequate description of furniture, fittings and equipment, plant and machinery, save that the extent to which the property of the Board shall be so recorded and the form in which the inventories shall be kept is to be determined by the Treasurer. |
| 6. Stock Levels                      | Stocks and stores held shall not be in excess of normal requirements except in special circumstances with the approval of the Board.  |

## G. ORDER BOOKS AND PAYMENT OF ACCOUNTS

- |   |  |
|---|--|
| 1. Official Orders                            | All goods supplied to or work executed for the Board shall be ordered or confirmed in writing by means of an official order or requisition. Such requisitions or orders will be signed only by officers authorised by the Assessor. Such signatories shall be reviewed on a regular basis by him/her.  |
| 2. Exemption from Official Orders             | Official Orders or requisitions will not be required for supplies of public utility services, periodical payments or petty cash purchases.   |
| 3. Central Purchasing and Standardisation     | Each order or requisition shall conform with any directions of the Board with respect to central purchasing and the standardisation of supplies and materials.   |
| 4. Check on Goods and Services                | It shall be the duty of the Assessor to ensure that all goods and services received are as ordered in respect of value, quantity and quality.  |
| 5. Certification by Assessor                  | <p>The Assessor shall arrange to certify that all payment vouchers comply with the following:-</p> <ul style="list-style-type: none"><li>• The work, goods or services to which the account relates have been received, carried out, examined and approved and are in accordance with the order.</li><li>• The prices, extensions, calculations, trade discounts, other allowances, credits and tax are correct.</li><li>• The expenditure has been properly incurred, is within the relevant estimate provision and the provision of standing orders as to limits of expenditure authority have been observed.</li><li>• Appropriate entries have been made in inventories, stores records or stock books as required; <i>and</i></li><li>• The appropriate expenditure code numbers are entered on the document for payment.</li></ul> <p>Having so certified the voucher the Assessor, or other authorised officer agreed by the Treasurer, shall pass it to the Treasurer for payment.</p> |
| 6. Authorised Signatories                     | The Treasurer will compile a list of authorised signatories for this purpose and specimen signatures will be required from the persons concerned.  |
| 7. Duplicate Invoices, Etc.                   | Payment will not be made on duplicate or photocopy invoices unless the Assessor certifies in writing that the amounts have not been previously paid.   |
| 8. <i>Corporate Services (Finance) Checks</i> | The Treasurer shall supplement the Board checks on payment of accounts as he/she considers necessary.  |



9. Amendments to Payments Vouchers      Any amendments made to payments vouchers shall be made in ink and initialled by the officers making them, stating briefly the reasons where this is not self-evident.

*11. Electronic Procurement      The above requirements apply equally to orders and payments made through e-procurement system (such as 'We-buy') and through purchasing cards. The Assessor shall ensure that all staff using electronic systems operate in accordance with the relevant authorisation levels and thresholds embedded within the systems*

## H. ACCOUNTING

1. Accounting Procedures and Records

All accounting procedures and records of the Board and its officers shall be determined by the Treasurer and all accounts and accounting records of the Board shall be compiled by the Treasurer or under his/her direction.
2. Internal Checks

The following principles shall be observed in the allocation of duties:-

  - The provision of information regarding sums due to or from the Board and the process of calculating, checking and recording these sums, shall be separated as completely as possible from the duty of collecting, disbursing, or authorising payment of such sums.
  - Officers charged with the duty of examining and checking the accounts of cash transactions shall not themselves be engaged in any of these transactions.
3. Year End Accounting Returns

The Assessor shall, annually at dates to be specified by the Treasurer, submit to him/her:-

  - Inventories of stocks, stores and plant in hand as at the year end.
  - Inventories of equipment and furnishings in hand as at the appropriate date.
  - Details of sums due to or by the Board and remaining unpaid at the year end.
  - Any other information necessary to close the Board's accounts at the year end.
4. Year End Final Accounts

*The Assessor shall take all such steps as reasonable to comply with deadlines defined by the Treasurer for the completion of the year end Final Accounts.*

## I. INTERNAL AUDIT

1. Continuous Internal Audit      A continuous internal audit, under the independent control and direction of the Treasurer, shall be undertaken.
2. Authority of Audit      The Treasurer or his/her authorised representatives shall have authority to:-
- Enter at all reasonable times any Board premises or land;
  - Have access to all records, documents and correspondence relating to financial and other transactions of the Board;
  - Require and receive such explanations as are necessary concerning any matter under examination; and
  - Require any employee of the Board to produce cash, stores, or any other Board property under his/her control.
3. Contract Audit      The Treasurer, or his/her authorised representatives, subject to the consent of the Assessor, shall have authority to engage the services of professional persons from appropriate West Dunbartonshire Council departments to assist in the examination of contracts under review or investigation by Internal Audit, and such assistance shall be given promptly.
4. *Business Irregularities*      *No investigatory work is to be undertaken by any officer of the Board without express approval of:*
- *The Treasurer for allegations relating to financial matters (or in his absence the Council's Audit & Risk Manager);*
  - *The Assessor for all other allegations*
- The Assessor will make arrangements to ensure that, where it is suspected or identified that business irregularities have or may have occurred, the matter will be reported immediately to him/her or the senior officer nominated by him/her in order that an investigation can be considered. Examples of such irregularities are:*
- *Misappropriation or embezzlement of monies, materials, etc placed in an employee's charge;*
  - *Intentional distortion of records for any fraudulent purposes; and*
  - *Misuse of the Boards ICT infrastructure, including information.*
- Anonymous allegations and all categories identified within the Boards Policy in relation to the Board's Whistleblowing Policy*
- Such irregularities shall be dealt with in accordance with the*

*Board's Business Irregularity Procedures.*

**4. Irregularities**

**Whenever any matter which involves or is thought to involve, an irregularity concerning cash, stores or other property of the Board, or any suspected irregularity in the exercise of the functions of the Board, the Assessor shall immediately notify the Treasurer who shall take such steps as he/she considers necessary by way of investigation and report.**

**5. Money**

**It is the duty of the Assessor to secure Value for Money in the use of the Board's resources and the Treasurer, or his/her authorised representatives, shall have authority to review and examine all matters pertaining to the business of the Board in order that the Board can make proper arrangements for securing economy, efficiency and effectiveness in its use of resources.**

## J. CASH IMPRESTS

- |                                      |   |
|--------------------------------------|---|
| 1. Provision of Imprest              | The Treasurer shall provide such imprest accounts as he/she considers appropriate for the Assessor as may be needed for the purposes of defraying petty cash and other expenses.  |
| 2. Bank Accounts for Imprest Holders | The Treasurer shall open bank accounts (via West Dunbartonshire Council's Bankers) where it is considered appropriate and in no circumstances shall the imprest holder overdraw the account. It shall be a standing instruction to the Council's bankers that an imprest holder's account shall not be overdrawn. Bank accounts will not be opened or amended by any officer other than the Treasurer or <i>his/her nominated deputed</i> . |
| 3. Exclusion of Income Collected     | No income received on behalf of the Board may be paid into an imprest account but must be banked or paid to the Board as provided in these regulations. Any bank interest earned on imprest accounts will be remitted separately and immediately to the Treasurer and will not be left in the imprest bank balance.   |
| 4. Limit on Expenditure              | Payments shall be limited to minor items of expenditure and to such other items as the Treasurer may approve. Payments shall be supported by a receipted voucher to the extent that the Treasurer may require.  |
| 5. Statement of Account              | An officer responsible for an imprest account shall, if so requested, give to the Treasurer a certificate as to the state of his/her imprest account.   |
| 6. Termination as Imprest Holder     | On leaving the employment of the Board, or otherwise ceasing to be entitled to hold an imprest advance, an officer shall account to the Treasurer for the amount advanced to him/her.   |
| 7. Insurance Cover                   | The Treasurer will ensure that insurance cover is obtained for all cash imprests and the officers responsible for these. <b>The Head of Legal and Administrative Services to the West Dunbartonshire Council will ensure that insurance cover is obtained for all cash imprests and the officers responsible for these</b>  |

## K. CLAIMS FOR EXPENSES AND ALLOWANCES

1. Arrangements for Claims

*The Head of People and Transformation (of West Dunbartonshire Council, as lead authority), in consultation with the Treasurer shall be responsible for making arrangements for the administration and regulation of claims for expenses and allowances to **Members and** employees of the Board.*
- Regulations**

**The Treasurer shall at all times make the current regulations on expenses and allowances available to members.**
2. Submission of Claims

All claims for payment of travelling allowances, subsistence allowances, car allowances and incidental expenses shall be submitted, duly certified, in a form approved by the Head of People and Transformation (of West Dunbartonshire Council) **the Treasurer** to him/her at regular intervals as agreed. Such payments will not be made out of imprest accounts without the express authority of the Treasurer. All such expenses shall as far as practicable be paid through approved payroll processes.
4. Payment of Claims

Payments **to Members** of claims for expenses and allowances will be made by the Treasurer upon receipt of the required information duly completed. All claims for a financial year are to be submitted within one month of 31st March.
5. Certification of Claims

The certification by or on behalf of the Assessor shall be taken to mean that the certifying officer is satisfied that the journeys were authorised, the expenditure properly and necessarily incurred and that the allowances are properly payable by the Board.

## L. SALARIES, WAGES AND PENSIONS

1. Arrangements for Payments  
The payment of all salaries, wages, pensions, compensation and other emoluments to all employees or former employees of the Board shall be made by the *Head of People and Transformation of West Dunbartonshire Council Treasurer* or under arrangements approved and controlled by him/her.
2. Application of National Agreements  
The *Head of People and Transformation of West Dunbartonshire Council Treasurer* shall be responsible for the application of all appropriate wages and salary agreements to all employees of the Board.
3. Notification  
The *Head of People and Transformation of West Dunbartonshire Council treasurer* shall be notified as soon as possible, and in an agreed form, of all matters affecting the payment of such emoluments and in particular:-
  - Appointments, resignations, dismissals, suspensions, secondments and transfers.
  - Absences from duty for sickness or other reasons, apart from approved leave.
  - Changes in remuneration, pay awards and agreements of general application.
  - Information necessary to maintain records of service for superannuation, income tax and national insurance.
4. Appointments  
Appointments of all employees shall be made in accordance with the regulations of the Board and the approved establishments, grades and rates of pay.
5. Form and Certification of Records  
Time records or other pay documents shall be in a form prescribed or approved by the Head of People and Transformation of West Dunbartonshire Council and shall be certified by or on behalf of the Assessor. The names of officers authorised to sign such records shall be sent to the *Head of People and Transformation of West Dunbartonshire Council Treasurer* by the Assessor together with specimen signatures.

## M. SECURITY

1. Responsibility for Security  
The Assessor is responsible for maintaining proper security at all times for all buildings, stocks, stores, furniture, equipment, cash etc., under his/her control. He/she shall consult the Treasurer in any case where security is thought to be defective or where it is considered that special security arrangements may be needed. Regular review of such security arrangements shall be carried out by the Assessor.
2. Limits to Cash Holdings  
Maximum limits for cash holdings shall be agreed with the Treasurer and shall not be exceeded without his/her express permission.
3. Safe Keys  
Keys to safes and similar receptacles are to be securely held by those responsible for them at all times. The loss of any such keys must be reported immediately to the Treasurer. A register of all such keyholders will be kept by the Board.
4. Computer Security  
The Assessor is responsible for maintaining proper security and privacy as regards information held in the computer installations or for their use. *The Assessor and ERO is responsible for all information held by The Board or under his/her statutory power.*
5. Pre-printed/Pre-signed Cheques etc.  
The Treasurer shall be responsible for ensuring that secure arrangements exist for pre-printed/pre-signed cheques, stock certificates, etc.



## N. INSURANCE

1. Treasurer - Responsible for Insurance  
Subject to the general supervision of the Board, the *Treasurer* **Head of Legal and Administrative Services** will effect and maintain adequate insurance cover for all aspects of the Board's activities. He/she will also negotiate insurance claims, in consultation with the Assessor where necessary.
2. Notification of Risks  
The Assessor will give prompt notification to the *Treasurer* **Head of Legal and Administrative Services** of all new and increased risks, properties, or vehicles or of any deletions affecting his department.
3. Notification of Claims  
The Assessor will immediately notify the *Treasurer* **Head of Legal and Administrative Services** in writing of any loss, liability or damage or any event likely to lead to a claim.
4. Fidelity Guarantee Insurance  
All appropriate employees of the Board will be covered by fidelity guarantee insurance.
5. Review of Insurance Cover  
The *Treasurer* **Head of Legal and Administrative Services** will periodically review all insurances in consultation with the Assessor as appropriate.

*O. CAPITAL AND REVENUE FUNDS AND RESERVES*

- 1. Policy for Administration      The Board shall determine the Policy on the administration of these funds – including all reserves held.*
- 2. Board Consideration          The Board, at the consideration of the budget, shall take into account the allocation of resources and the Policy on such funds*

P. CONTRACTS FOR WORKS, ETC.

1. Contract Register  
The Assessor shall maintain, in a form to be prescribed by the Treasurer, a financial record of all contracts and shall make available such record to the Treasurer as and when required.
2. Reports to Board on Variations, Etc.  
The Assessor will be responsible for providing reports to the Board on major variations to a contract and progress position on contracts. All instructions to contractors on capital works and major revenue projects shall be issued by the Assessor (or other appropriate professional hired/appointed by/acting on behalf of the Board), using the appropriate official variation order or architect's instruction procedure for the type of contract in use.
3. Interim Payment  
Interim payments to contractors shall be certified by the authorised officers responsible for the control and supervision of the works.
4. Final Measurements and Accounts  
On the completion of a contract the authorising officer shall issue a Final Certificate and shall send the relevant copy to the Treasurer. Payment of the Final Certificate shall be made by the Treasurer. Where the Final Certificate is in excess of the contract sum, the Treasurer may refer it to the Board prior to payment being made.
5. Accuracy of Final Accounts  
The Treasurer shall, if he/she considers it necessary, examine final accounts for contracts, request detailed statements and shall be entitled to make all such enquiries and receive such information and explanations as he/she may require in order to satisfy himself/herself as to the accuracy of the accounts.
6. Claims Outwith Contract  
Claims from contractors, in respect of matters not clearly within the terms of an existing contract, shall be referred to the *Head of Legal, Democratic and Regulatory Services* for consideration of the Board's legal liability and, when necessary, to the Treasurer for financial consideration before a settlement is reached.
7. Pecuniary Interest of Members or Officers  
Where any Member involved in a contract has a pecuniary interest in that contract, he/she must declare that interest in like manner to that required of Officers under the Local Government legislation and under any Code of Conduct imposed by the Joint Board.

Q. COMPLIANCE OF MEMBERS AND OFFICERS

- |                                |  |
|--------------------------------|--|
| 1. Members Code                | All Members shall observe and comply with the <i>Councillors' Code of Conduct, issues by Scottish Ministers in terms of the Ethical Standards in Public Life etc (Scotland) Act 2000 and any further guidance made hereunder. <b>National Code of Local Government Conduct, dated 10<sup>th</sup> April 1990</b></i> |
| 2. Officers Code               | All officers shall observe and comply with the Board's Code of Conduct for Officials.  |
| 3. Other Regulations           | All members and officers will comply with the Board's Standing Orders in conjunction with these financial regulations.   |
| 4. <i>Scheme of Delegation</i> | <i>Officers shall only exercise such functions and powers as are delegated to them by the Board.</i>   |

## R. OBSERVANCE OF FINANCIAL REGULATIONS

- |                               |   |
|-------------------------------|---|
| 1. Responsibility of Assessor | It shall be the duty of the Assessor to ensure that these Regulations are made known to the appropriate persons within the Board <b>his/her Department</b> and to ensure that they are adhered to.                  |
| 2. Breach of Regulations      | Any breach or non-compliance with these Regulations must, on discovery, be reported immediately to the Treasurer who will discuss the matter with the Assessor in order to determine the proper action to be taken. |

## S. REVIEW OF FINANCIAL REGULATIONS

1. Review of Financial Regulations      The Treasurer shall review the Financial Regulations as circumstances demand and submit proposals for alterations to the Board for approval.
2. Variation and Revocation              These Regulations may be varied or revoked by the Board *in consultation with the Treasurer* **and any motion to vary or revoke them shall, when proposed and seconded, stand adjourned without discussion to the next Ordinary Meeting of the Board**

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

Report by Assessor & Electoral Registration Officer

Valuation Joint Board – 22 November 2013

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## **Subject: Personnel Policies – Attendance Management, Disability Leave and Parental Leave**

### **1.0 Purpose**

- 1.1 To seek members approval of a new Attendance Management Policy for implementation in the Valuation Joint Board.
- 1.2 To seek members approval of a new Disability Leave Scheme for implementation in the Valuation Joint Board.
- 1.3 To ratify the previous approval of a Parental Leave Scheme for use in the Valuation Joint Board.

### **2.0 Background**

- 2.1 The Valuation Joint Board normally aligns its Personnel Policies with those of West Dunbartonshire Council (WDC).
- 2.2 West Dunbartonshire Council replaced its Maximising Attendance Policy with an Attendance Management Policy in 2011, though this was subject to review after one year in operation.
- 2.3 West Dunbartonshire Council introduced a Parental Leave Scheme in 2011.
- 2.4 A draft Attendance Management Policy was presented to the Valuation Joint Board meeting for approval on 14<sup>th</sup> June 2013 but, having heard various representations from UNISON and on the understanding that the WDC policy might be subject to further change, the Board agreed that the Policy should be resubmitted to the next meeting of the Joint Board.

### **3.0 Progress**

- 3.1 West Dunbartonshire Council has confirmed that its Attendance Management Policy will not be further amended and that it remains in operation as approved.
- 3.2 To support its Maximising Attendance Policy, West Dunbartonshire Council approved a Disability Leave Scheme in August 2013.
- 3.3 An Attendance Management Policy for the Joint Board is attached (Appendix 1) for Members' consideration.

- 3.4 In line with the approach in West Dunbartonshire Council, a Disability Leave Scheme (Appendix 2) and a series of Guidance Notes (Appendices 3-7) to support the Attendance Management Policy have been drafted and are attached for Members' consideration.
- 3.5 In light of the additions referred to at 3.4 above, UNISON has advised that it will raise no further objections to the proposed Attendance Management Policy.
- 3.6 It has been confirmed that the Parental Leave Scheme which was approved by the Valuation Joint Board in June 2013 incorporates the minor change which WDC have since effected.

#### **4.0 Recommendations**

- 4.1 The Valuation Joint Board is asked to:
- (a) Approve the Attendance Management Policy, along with the Disability Leave Scheme and Guidance Notes.
  - (b) Ratify its previous approval of the Parental Leave Scheme.

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Person to contact:  
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Date: 11 November 2013





*Dunbartonshire and Argyll & Bute  
Valuation Joint Board*

# Attendance Management Policy & Procedure

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

**Attendance Management  
Policy & Procedure**

**Key Driver For Change / Policy Development:** Requirement to bring policy into line with support Council Policy and ACAS guidelines. This policy supersedes the Maximising Attendance policy

Final –April 2013  
Consultation with Unison –April-June 2013  
Management Team approval – April 2013  
Joint Board approval – November 2013  
Policy (to be) Distributed – November 2013  
Posted to Intranet – November 2013

## Contents:

### Attendance Management Policy

1. Introduction
2. Scope
3. Key Principles
4. Definitions
5. Application of Policy and Procedure
6. Legislative / Policy Framework
7. Responsibilities
8. Review

### Attendance Management Procedure

1. Procedure
2. Appendices

## **1 Introduction**

- 1.1 This policy has been developed to promote and support acceptable attendance at work, and to provide guidelines for the fair, reasonable and consistent management of sickness absence. The purpose of this policy is to ensure that all employees of Dunbartonshire and Argyll & Bute Valuation Joint Board are given every opportunity to maintain acceptable attendance levels.
- 1.2 Dunbartonshire and Argyll & Bute Valuation Joint Board employees are required by the Terms and Conditions of their employment to maintain an acceptable level of attendance. If an employee fails to do so, it will be necessary to take action to address their capability in relation to health. The Joint Board cannot afford to indefinitely support excessive absence by individual staff members. The Joint Board aims to act reasonably and in a supportive manner at all times, taking account of all the circumstances including compliance with any relevant legislation.

## **2 Scope**

- 2.1 The policy applies to **all** employees of Dunbartonshire and Argyll & Bute Valuation Joint Board ("The Joint Board").
- 2.2 The Joint Board will ensure that good equal opportunities practice underpins the operation of this policy irrespective of age, disability, sex, gender re-assignment, race, religion and belief, pregnancy and maternity, marriage and civil partnership or sexual orientation.

## **3 Key Principles**

- 3.1 Line Managers are required to discuss with each new employee the standards of attendance outlined within this policy, ensuring that employees are fully aware of and understand their responsibilities and what is expected of them.
- 3.2 Line Managers will be responsible for ensuring that they are fully up to date with policy, procedures and managers' guidance, to enable them to address issues of non-attendance consistently, effectively, in a timely manner and with due regard to reasonableness in all cases.
- 3.3 Where an employee's absence level falls below an acceptable level, the Joint Board will ensure that the employee is given every opportunity to improve his/her attendance.
- 3.4 The Joint Board and its support Council will provide a range of support services and interventions to assist employees to maintain good health and wellbeing, support improved fitness for work and to ensure attendance levels do not fall below an acceptable standard, e.g. Occupational Health Service, Physiotherapy, Employee Counselling Service.

- 3.5 Line Managers are required to take all reasonable steps to assist employees to return to work and maintain an acceptable level of attendance using appropriate professional guidance.
- 3.6 Line Managers must ensure that all information related to employee absence is treated confidentially.

## **4 Definitions**

For the purposes of determining management intervention:

- 4.1 Short Term absence is defined as a period of sickness absence between 1 and 20 calendar days.
- 4.2 Long Term Absence is defined as a period of sickness absence of 21 calendar days or more.

## **5 Application of Policy and Procedure**

- 5.1 Dunbartonshire and Argyll & Bute Valuation Joint Board has a responsibility and commitment to set acceptable, achievable, realistic and measurable attendance standards. These will be made clear to employees as part of their induction and reiterated on an ongoing basis by their line manager as part of the management of attendance process in place within the Joint Board at the time.
- 5.2 Where attendance standards are unsatisfactory as determined by the Attendance Management Policy, the Attendance Management Procedure will be invoked.
- 5.3 An Attendance Management Procedure has been developed to support this policy.

## **6 Legislative / Policy Framework**

- 6.1 The Policy and Procedure complies with the Employment Rights Act 2008, the Equality Act 2010 and the Access to Medical Reports Act 1988.
- 6.2 The Policy also complies with ACAS guidance: *Managing Attendance and Employee Turnover*, ACAS Code of Practice: *Disciplinary and Grievance procedures*, and EHRC guidance in the field of employment.

## **7 Responsibilities**

### Employees

- 7.1 Employees have a responsibility to attend work and to ensure that they maintain good fitness for work by managing their own health sensibly.

It is however appreciated that, from time to time, people fall ill or have an accident and are unable to come to work. For most employees, these absences will be temporary and they are soon able to return to their substantive role.

- 7.2 Employees who are absent from work regularly due to sickness may not have the level of fitness required to carry out their job, and / or may be suffering from a long term medical condition.
- 7.3 Employees have a responsibility to ensure that they fully understand the standards of attendance expected, to proactively seek support or assistance at an early stage if required, and to reasonably accept any assistance or support offered by the Joint Board and its support Council.

#### Management

- 7.4 Line Managers are responsible for applying this policy and procedure in a fair, reasonable and consistent manner. Should Line Managers require advice and support in the application of this policy, it is their responsibility to request advice and support from West Dunbartonshire Council's Human Resources department.
- 7.5 Line Managers are responsible for attending all management training, and for ensuring that they are up to date with any policy changes by reviewing the WDC Human Resources & Organisational Development Intranet pages.
- 7.6 Line Managers should take all possible steps to ensure early intervention to support employees' continued attendance at work.
- 7.7 In order to ensure fair and consistent treatment of all employees, all absence due to sickness must be managed in accordance with this policy. Only in very exceptional circumstances should a line manager consider managing an employee outwith this policy and only after consultation with a member of the Joint Board's Management Team/WDC HR Adviser.
- 7.8 Line Managers have the discretion to postpone an employee's progression through the formal stages of this policy after consultation with the Management Team/WDC Human Resources. This discretion should only be applied in exceptional circumstances. Further Management Guidance on the application of discretion is available via a separate Information Note. Further related absences may not be discounted.

#### WDC Human Resources (HR)

- 7.9 WDC Human Resources are responsible for providing guidance, advice and coaching where necessary during the informal and formal stages of this policy. Advice from Human Resources must be sought if an employee reaches the following stages within the policy and may be in attendance at Attendance Review Meetings:

- Formal Stage 2
- Formal Stage 3
- Formal Stage 4
- Long Term Absence

## **8 Review**

- 8.1 The Valuation Joint Board's Management Team is responsible for maintaining, reviewing and updating the policy and procedure. The policy will be reviewed one year after implementation and thereafter every two years.
- 8.2 The policy will be reviewed in line with any related new or amendments to legislation as required.

# Attendance Management Procedure

## 1.0 Introduction

- 1.1 The Attendance Management Procedure has been developed to provide a procedural framework for line managers and employees where issues of unsatisfactory sickness absence require to be addressed.
- 1.2 The procedure outlines the steps to be taken when managing short term absence, long term absence and unauthorised absence. The procedure makes provision for sickness absence to be managed informally in the first instance but where unsatisfactory sickness absence levels persist, the policy provides the necessary framework for managing sickness absence formally.

## 2.0 General

### 2.1 Absence Reporting and Record Keeping

#### Reporting

If an employee is unfit for work, they are required to telephone their Line Manager to advise of their absence no later than 1 hour after the commencement of their working day. Failure to do so may result in the absence being considered unauthorised and could lead to disciplinary action and pay deduction. Employees must make the call personally however, in exceptional circumstances, e.g. hospitalisation, a person authorised by the employee may call on their behalf.

If, during the course of their duty period, an employee feels unwell and is unable to continue their work, they should advise their line manager immediately. If the employee feels that they are unable to continue to work they may need to go home. In these circumstances employees and Line Managers should follow the normal reporting procedures.

If an employee goes home before half of their working day has elapsed, this will be recorded as a half day of sickness absence. If an employee goes home after half of their working day has elapsed, this day will not be recorded as sickness absence. Employees are responsible for determining their own fitness for work but in exceptional circumstances a Line Manager may request that an employee go home. The line manager may decide that the first day of absence will not be recorded as sickness absence.

#### Record Keeping

All records relating to absence shall be held in the employee's personal file and within WDC's Workforce Management System in accordance with the Data Protection Act to ensure accuracy and confidentiality.



Absence related to disability and maternity / pregnancy should be identified as such in the employee's sickness records to avoid less favourable treatment under the Equality Act 2010.

## 2.2 Contact during absence

The employer, through line management, has an obligation to maintain contact with employees who are absent from work. Regular contact ensures the manager has the most up to date information related to the absence, and provides information to plan temporary cover to ensure continuity of service. The benefits for the employee are that they will not feel alienated or cut off from their team.

Employees are obliged to make themselves available for agreed contact during normal working hours. Contact will normally be by telephone to the employee's home telephone number, or another number mutually agreed.

For the first seven days of absence, the following minimum contact arrangements apply;

Day 1 – Report Sick	Contact Line Manager
Day 4	Contact Line Manager
Day 8	Contact Line Manager
Fit to return	Return to Work discussion with line manager

When an absence exceeds 7 calendar days, the line manager will maintain regular contact during the absence. The contact intervals will vary depending upon the nature of the absence, but should be agreed at an early stage. As a general rule, the following minimum contact arrangements are recommended:

- Absence up to 21 calendar days (Short Term) – contact every 7 calendar days
- Absence over 21 calendar days (Long Term) – contact every 21 calendar days

In addition to telephone contact, during periods of Long Term Absence, managers will be required to arrange Absence Review Meetings to discuss an employee's progress. The number of Absence Review Meetings required will be determined by individual circumstances. As far as possible, Absence Review Meetings should take place at the employee's normal work location. Alternative work locations are acceptable, as are home visits, when the employee is unfit to travel.

## 2.3 Certification of Sickness Absence

Absence of seven calendar days or less will normally be covered by a self certificate. Absence in excess of seven calendar days must also be covered by a Statement of Fitness for Work (formerly Medical Certificate).

## 2.4 Return to Work Discussion

Employees should only return to work after an absence due to sickness or injury if they are fit to work. Regardless of the reason for the absence, a return to work discussion will be held after **every** occasion of absence in order to confirm the employee's fitness to return, to discuss the reason for the absence and to ensure that all reasonable support is offered to the employee to maintain good attendance at work.

The return to work discussion should take place on the day the employee returns to work or as soon as practicably possible thereafter if the line manager is unavailable. Details of the discussion should be recorded using the Return to Work Discussion form, and held securely by the line manager.

## 2.5 Attendance Review Meetings (ARM)

Attendance Review Meetings will be arranged when an employee has reached a trigger within the Attendance Management Policy. They will also be arranged at appropriate intervals during a period of long term absence.

Employees will be invited to Attendance Review Meetings in writing and will be given the right to be accompanied in accordance with section 2.6 of this procedure.

In the case of Absence related to short term triggers, the Attendance Review Meeting should take place, wherever possible, within 10 working days of the Return to Work discussion, and earlier if possible.

## 2.6 Right to be Accompanied

At **all** Absence Review Meetings held within the stages of the Attendance Management procedure, employees have the statutory right to be accompanied by either:

- a fellow worker
- an official employed by a trade union
- a workplace trade union representative, as long as they have been reasonably certified in writing by their union as having experience of, or having received training in, acting as a worker's companion at disciplinary hearings. Certification may take the form of a card or letter.

Should the employee's preferred trade union representative / colleague be unavailable, they should take all reasonable steps to find alternative accompaniment. This should not cause an unnecessary delay to the meeting taking place.

## 2.7 Occupational Health

Occupational Health (OH) is a medical speciality which deals with health and work. Management may reasonably require advice about the health of their employees in relation to work in a variety of circumstances and may make a referral to WDC's Occupational Health and/or Physiotherapy.

The Occupational Health service can provide support and guidance to employees on a range of health related issues – particularly in relation to their job. The Occupational Health service can provide assistance to managers to understand an employee's health condition, its impact upon their ability to do their job and how an employee can be supported to return to good health and good attendance.

A manager should consider referral to the Occupational Health Service in the following instances:

- Employee's absence exceeds or is likely to exceed 21 calendar days
- Employee indicates that they are suffering from stress or musculo-skeletal condition
- Employee's health is affecting their ability to do their job
- When employee reaches a Stage 2 and/or Stage 3 trigger within the short term absence section of the procedure.

### Other Absences

## 2.8 **Medical Procedures**

### **A Planned Medical Procedure (where subsequent absence is anticipated)**

Where an employee advises that they will be absent due to a medical procedure, for either psychological or physical reasons, with a subsequent period of recovery / recuperation, the absence will be considered sickness absence for the whole period and will count towards a trigger.

### **B Planned Medical Procedure (where subsequent absence is NOT anticipated)**

If an employee requires time off to attend a medical appointment or to have a medical investigation / procedure carried out, the Special Leave policy should be applied.

If the employee is subsequently unfit to attend work on the following day(s) then the *subsequent* absence will be considered sickness absence and will count towards a trigger.

## **2.9 Aesthetic / Cosmetic Medical Procedures or Surgery**

For employees wishing to take time off for appointments and/or treatment or surgery relating to aesthetic / cosmetic medical procedures, they must use annual leave, flexi leave or request unpaid leave. Time off should be requested well in advance to ensure the leave is authorised for the date of the procedure and ensure the leave includes the normal anticipated recovery time.

Should the employee experience side effects to a procedure which would generally not be expected to occur to someone undergoing this procedure and requires additional recovery time which is unanticipated, this will be treated as sickness absence. The employee will need to provide a Statement of Fitness for Work to confirm this before payments under the sickness scheme can be made. Additional clinical advice may be sought by the line manager from WDC's Occupational Health Service.

If, however, a procedure or surgery has been prescribed by a GP to treat a recognised medical problem and is conducted for the physical or psychological health of the individual then the sickness absence procedures will be used in line with section **2.7A**. If the employee has been given advance notification of the likely date that the procedure or surgery will be undertaken, they should confirm this with their manager as soon as is reasonably practicable and inform the manager of the normal anticipated recovery time.

If there is any doubt about whether a particular procedure is conducted for the health of the individual then the line manager should obtain the advice of the WDC's Occupational Health service.

## **2.10 Absence Related to Disability**

Line managers have a duty to consider, after consultation with the employee and WDC's Occupational Health, whether or not an employee has a disability or underlying health condition as defined by the Equality Act 2010. This will determine what actions / interventions will be appropriate to support the employee in continued employment.

Should an employee covered by the Equality Act 2010 have sickness absence, either long term, or short term, related to their disability or underlying health condition, the line manager should carefully consider whether or not movement through the stages of the Attendance Management policy is appropriate. Managers may consider allowing a higher level of absence as a 'reasonable adjustment'. In determining this, the line manager should seek advice from WDC's Human Resources.

Whilst all possible measures shall be taken to improve the attendance of an employee with a disability, or underlying health condition there may be

occasions when an employee's employment is terminated due to a lack of capability in accordance with sections 4 or 5 of the Attendance Management Policy.

Sickness absence related to a disability must be identified as such in the employee's sickness absence records. This is to ensure that employees with a disability are not treated less favourably in employment decisions and will also assist line managers when considering reasonable adjustments.

#### **2.11 Absence Related to Pregnancy**

Should an employee have a period of sickness absence related to a current or recent pregnancy, this must be identified as such in the employee's sickness absence records. This is to ensure that employees absent due to pregnancy are not treated less favourably in employment decisions and these absences will not count towards a trigger. Any other sickness absence, unrelated to the pregnancy, would be counted in line with the procedures set out within the Attendance Management policy.

#### **2.12 Absence Related to an Accident at Work**

If an employee is absent as a result of an accident at work, and following investigation it is established that the Joint Board is at fault, the sickness occasion will not count towards a trigger in the Attendance Management Policy.

#### **2.13 Absence Related to Alcohol and Substance Misuse**

The Joint Board is committed to assisting employees who have serious long-term alcohol or substance misuse problems as well as those whose difficulties are relatively less serious and / or short-term, through preventative action and a range of referral options outlined in the Joint Board's Alcohol and Substance Misuse Policy and Procedure.

If an employee's sickness absence is directly as a result of alcohol and / or substance misuse, this will be treated as sickness absence and recorded accordingly. The reason for the absence may be taken into account when managing an employee in accordance with the Attendance Management Policy. Employees may still, however, be subject to termination in accordance with section 4 or 5 of this policy.

### **3 Procedure Triggers**

Triggers are used to identify points at which the line manager will discuss an employee's absence record. They also identify when an employee's absence has reached an unacceptable level.

At all stages of the policy the following triggers will apply:

- 3 occasions of absence in a rolling 6 month period or;
- 5 occasions of absence in a rolling 12 month period or;
- 12 days in a rolling 12 month period. \*

\* Number of days trigger will be pro-rated for part time workers as follows:

No of Days Worked Per week	Trigger
2	5 working days
2.5	6 working days
3	8 working days
4	10 working days
5	12 working days

## 4 Short Term Absence

- 4.1 Employees are required to maintain an acceptable level of attendance. If, however, they fail to do so, and the employee's absence record reaches any of the trigger points, they will be managed as follows.

Please see Appendix 2 for schematic flow chart:

### 4.2 INFORMAL STAGE

*Employee Reaches a Trigger*

#### **Informal Attendance Review Meeting**

Outcome: Issue Informal Attendance Improvement Note

Review Period will run for 12 calendar months from the day following the last day of absence.

If no further triggers are reached during the Review Period, the employee exits the process. If an employee reaches a new trigger during the Informal Stage Review Period, they will move to Formal Stage 1.

### 4.3 FORMAL STAGE 1

#### **Formal Attendance Review Meeting – Stage 1**

Outcome: 1 Issue Stage 1 - Formal Attendance Improvement Note ;

Attendance Improvement Note will remain on file for 6 calendar months from the day following the last day of absence.

If no further triggers are reached during the Review Period, the employee exits the process and the Stage 1 - Formal Attendance Improvement Note is

removed from their record. If an employee reaches a new trigger during the Formal Stage 1 Review Period they will move to Formal Stage 2.

#### 4.4 FORMAL STAGE 2

##### **Formal Attendance Review Meeting – Stage 2**

Outcome:     1 Issue Stage 2 - Formal Attendance Improvement Note and  
                  2 Refer employee to WDC's Occupational Health (OH) to  
                  consider employee's fitness for role.

Review Period will run for 12 calendar months from the day following the last day of absence. If no further triggers are reached during Review Period, employee exits the process and Stage 2 - Formal Attendance Improvement Note is removed from their record. If an employee reaches a new trigger during the Formal Stage 2 Review Period, they will move to Formal Stage 3.

#### 4.5 FORMAL STAGE 3

##### **Formal Attendance Review Meeting – Stage 3**

Outcome:     1. Issue Stage 3 – Final Formal Attendance Improvement Note  
                  and  
                  2. Refer employee to WDC's Occupational Health (OH) to  
                  consider employee's fitness for role.

Final Review Period will run for 12 calendar months from the day following the last day of absence. If no further triggers are reached during Review Period then employee exits the process and the Stage 3 – Formal Attendance Improvement Note is removed from the employee's record. If an employee reaches a new trigger during the Formal Stage 3 Review Period, they will move to Formal Stage 4.

#### 4.6 FORMAL STAGE 4 – FINAL STAGE

##### **FINAL Formal Review Meeting – Stage 4**

Outcome:     1. Move employee back to Formal Stage 3 (where clear  
                  mitigating circumstances are in evidence), or;  
                  2. Termination of employment on grounds of capability.

### **5 Long Term Absence (exceeding 21 continuous calendar days)**

- 5.1 Employees should be managed in accordance with this section if the employee's absence OR their inability to do their job to the standard reasonably required by Dunbartonshire and Argyll & Bute Valuation Joint

Board, is due to medical incapacity that is likely to be long term or becomes long term.

- 5.2 Consultation with WDC's Occupational Health is **mandatory** when applying this section of the policy. WDC's Occupational Health service can provide support and guidance to employees on a range of health related issues. It can also provide assistance to managers to understand an employee's health condition, its impact upon their ability to do their job, and how an employee can be supported to return to good health and attendance.

The line manager will ask Occupational Health to give an informed opinion on the employee's ability to do their job, or a suitable alternative job to the standard reasonably required by the Joint Board in the foreseeable future. Further information on OH referrals can be found on the Occupational Health page on the WDC Intranet.

### **Occupational Health Outcome**

5.3 **Employee has no underlying health condition**

If, after advice from OH, the employee is considered to have no underlying health condition which would affect their ability to do their job to the standard reasonably required by the Joint Board the employee shall be managed in accordance with Section 4 – Short Term Absence.

5.4 **Employee has an underlying health condition**

If, after advice from OH, the employee is considered to have an underlying health condition and is unable to do their job to the standard reasonably required by the Joint Board for the foreseeable future, the line manager will consider:

- Advice of Occupational Health, including recommendations, restrictions, adjustments to the employee's current, or suitable alternative role
- Impact of absence and / or adjustments on the overall performance of the department
- Whether any changes are reasonable

5.5 **Actions which may be taken if employee considered unfit to do their job**

#### **A      Rehabilitation Plan**

In some cases, a return to work can be assisted by a short term rehabilitation plan (up to four weeks). Advice should be sought from OH. A rehabilitation plan may include the following measures (this list is not exhaustive):

- Reduction of hours
- Flexible working hours
- Lighter duties



- Changes to work environment
- Temporary change to work location

Any change to working hours will be paid as per normal contract for a maximum period of 28 calendar days. Should any further reductions be required, then the employee's pay shall be deducted accordingly.

Following successful completion of a rehabilitation plan the employee should no longer be managed in accordance with this section of the policy. On return to work, any subsequent absence should be managed as normal.

*Should a rehabilitation plan be either unsuccessful, or inappropriate, the line manager should move to stage B*

## **B Adjustments to the Work Environment (Current Role)**

The line manager must consider whether reasonable adjustments can be made to the employee's working environment in order to enable the employee to continue to do their job. Advice should be sought from WDC's Occupational Health service. If any adjustments can be made, these should be implemented as soon as possible. Advice from WDC's Human Resources should be sought when considering the adjustments. Should there be any permanent change to the employee's working arrangements, the employee's contract of employment (including salary, leave, statutory holidays etc) shall be adjusted accordingly. On return to work, any subsequent absence should be managed as normal.

*Should adjustments to the work environment be either unsuccessful, or inappropriate, the line manager should move to stage C*

## **C Suitable Alternative Employment**

Where reasonable adjustments cannot be made to the employee's working environment, advice will be sought from WDC's Occupational Health regarding the employee's ability to carry out an alternative role. The line manager will assist the employee to identify and, if appropriate, apply for suitable alternative employment within the Joint Board. Further advice and support is available from WDC's Human Resources.

All terms and conditions of employment of the new role (including salary) will apply and the employee should be given adequate time to consider them. A transfer to other duties will be considered as redeployment on the grounds of Ill Health and may require additional and / or further training.

If the employee is capable of undertaking alternative employment, but;

- Does not accept a suitable alternative job offer; or
- Fails, after appropriate support from the Joint Board, to obtain a suitable alternative job within a reasonable period (usually 4 months);

their employment may be terminated.

*Should suitable alternative employment be either unsuccessful, inappropriate or not accepted by the employee, the line manager should move to stage D*

## **D Termination on the grounds of Capability**

An employee's employment will be terminated on the grounds of capability if:

- Reasonable adjustments cannot be made to the employee's current job; or,
- An employee is incapable of undertaking a suitable alternative job, or no suitable job is available, or an employee refuses to accept a suitable alternative job.

When considering termination on the grounds of capability, advice **must** be sought from WDC's Human Resources.

### **5.6 Members of Strathclyde Pension Fund**

Where employment has been terminated under section 5 of the Attendance Management Policy (Long Term Absence), the employee may be entitled to Ill Health Retirement benefits if they belong to the relevant occupational pension scheme and meet the appropriate criteria. This will depend upon the rules of the scheme applicable at the time employment ends. Please refer to the Ill Health Retirement Procedures on the WDC Intranet.

## **6 Support Resources**

Through West Dunbartonshire Council, Dunbartonshire and Argyll & Bute Valuation Joint Board provides a range of support resources for both managers and employees to promote and support continued good health and attendance at work. Further details on these services can be found in **Appendix 3**.

### **6.1 Occupational Health Service**

Occupational Health (OH) is a medical specialty which deals with health and work. Its role is to promote good health and wellbeing and provide advice and guidance to both employees and line managers on health related matters.

### **6.2 Employee Counselling Service**

Employee Counselling Service is independent of the employer and provides support and counselling away from the workplace.

## **7 Misconduct**

- 7.1 Should a Manager have a reasonable belief that an employee's absence is not legitimate, the absence should be investigated in accordance with the Joint Board's Disciplinary procedure.

Any absence that the disciplining manager decides is not legitimate (and therefore subject to disciplinary action) will be discounted for the purposes of the triggers that apply within the Attendance Management Policy.

NB: This section of the policy must be read in conjunction with the Joint Board's Disciplinary Policy.

## **8 Appeals**

### **8.1 Appeal against Formal Improvement Notes**

Employees, who are aggrieved by the decision to issue a Formal Improvement Note, shall have a right of appeal. Please refer to Appendix 5 "Scheme of Delegation".

8.1.1 Appeals must be lodged with the person or persons specified within the Formal Absence Review outcome letter within 10 working days of receipt of the letter. Appeals will normally be held as soon as possible and no later than 6 weeks after receipt of the employee's written appeal. Appeals should be submitted in writing using the standard Formal Improvement Note Appeal Form setting out the grounds for the appeal. Notification of the outcome of the appeal will be confirmed as soon as possible and within 5 working days of the meeting.

### **8.2 Appeal against decision to dismiss**

Any employee whose contract has been terminated in accordance with this policy will have the right to appeal to the Joint Board's Appeals Committee. The Joint Board's Appeals Committee will comprise a minimum of 3 Elected Members.

8.2.1 The employee must lodge their appeal in writing with the Assessor & ERO within 10 working days of receiving the termination letter. The employee must complete and submit the standard Appeals Form setting out the grounds of their appeal. The Assessor & ERO will acknowledge receipt of the appeal in writing, and will copy the acknowledgement letter and the appeals pro-forma to the Head of WDC HR & OD who will progress the appeal to the Joint Board's Appeals Committee. The right to appeal expires 10 working days after receipt of the termination letter.

8.2.2 Dunbartonshire and Argyll & Bute Valuation Joint Board undertakes to arrange the Appeals Committee hearing as soon as possible and within 6 weeks of the appeal being submitted. The Head of WDC HR & OD

will be responsible for advising the Appeals Committee on all aspects of the Policy and Procedure.

- 8.2.3 The Manager must prepare the management case in line with the Joint Board's standard template. Trade Unions may submit background paperwork if required. The Manager must submit the management case and supporting paperwork to the Head of WDC HR & OD as soon as possible and at least 15 working days prior to the date of the appeal hearing.
- 8.2.4 The employee will be advised in writing of the arrangements for the Appeals Committee and this will be at least 10 days in advance of the Appeals Hearing.
- 8.2.5 The employee will have the right to be accompanied at the Appeals Hearing by a companion in line with section 2.6. The accompanying person will be allowed to represent the employee at the Hearing, however the accompanying person cannot answer questions on the employee's behalf or address the Hearing if the employee does not wish it.
- 8.2.6 The decision of the Appeals Committee will be notified to the employee and confirmed in writing. The decision of the Appeals Committee is final.

## **9 Related Policies**

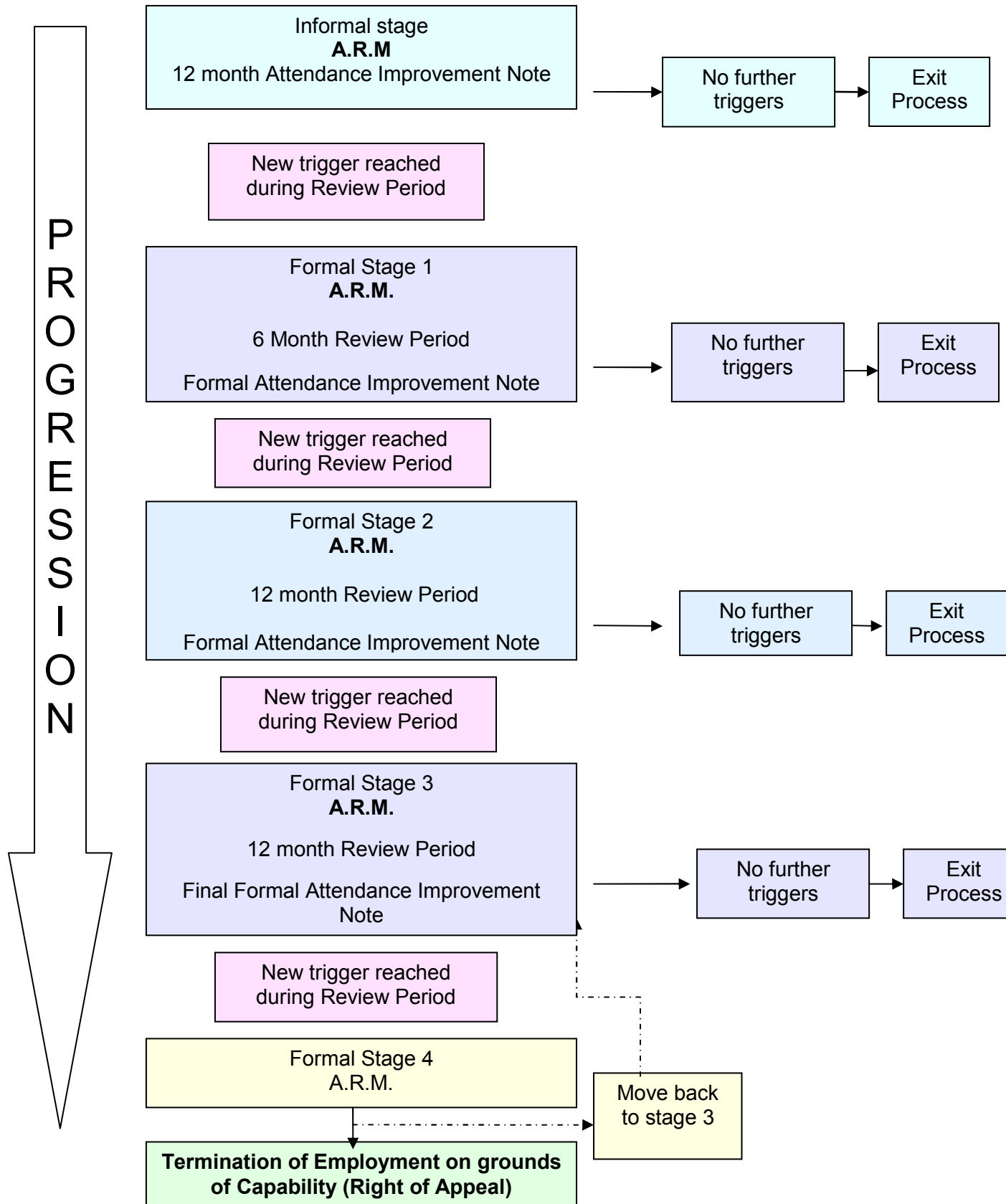
This policy should be read in conjunction with:

- Disciplinary Policy
- Stress at Work Policy
- Dignity at Work Policy
- Special Leave Policy

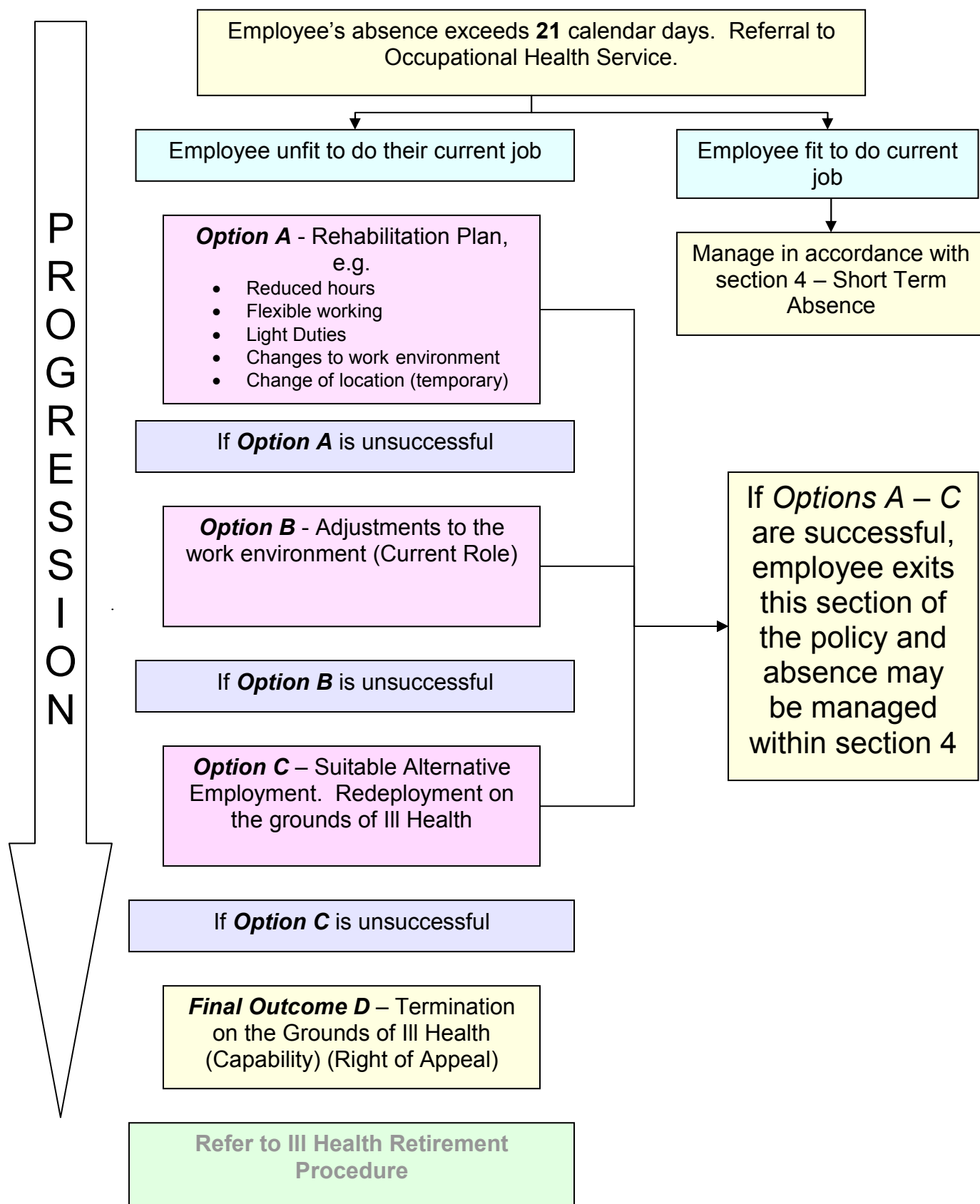
## Appendices

- 1 Section 2 – Short term absence flow chart
- 2 Section 3 – Long term absence flow chart
- 3 Section 4 – Support Resources
- 4 Disability
- 5 Scheme of Delegation

## Appendix 1 - Short Term Absence Flow Chart



## Appendix 2 – Long Term Absence Flow Chart



## Appendix 3 - Support Resources

### **A3.1 Occupational Health Service**

Management may reasonably require advice about the health of their employees in relation to work in a variety of circumstances and may make a referral to WDC Occupational Health and/or Physiotherapy. Its role is to keep workers healthy and at work through protecting them from workplace health hazards as well as rehabilitating injured or ill workers back into the workplace. Physiotherapy is provided for workers suffering from musculo-skeletal conditions and back problems. Its role is to help restore movement and function to as near normal as possible when someone is affected by illness or injury.

Further information on Occupational Health referrals can be found on the WDC HR & OD Knowledge Portal.

### **A3.2 Employee Counselling Service**

If employees feel that they would benefit from formal counselling, Dunbartonshire and Argyll & Bute Valuation Joint Board provide a free, confidential counselling service through the Employee Counselling Service. Employee Counselling Service is independent of the employer and provides support and counselling away from the workplace. Counselling sessions will be tailored to the individual needs of the employee.

Employees can refer themselves to the service or can ask their line manager to make the arrangements on their behalf. Telephone counselling is available for those who find it hard to attend face to face counselling appointments. Counselling sessions are arranged at a time when the employee can be comfortable and private and the cost of the calls are met by Dunbartonshire and Argyll & Bute Valuation Joint Board

The Employee Counselling Service can be contacted initially on 0800 435 768.



## Appendix 4 – Disability

### **A4.1** Disability is defined as:

*“any physical or mental impairment which has a substantial and long term effect, leading to a person experiencing barriers to normal day to day activities.”*

Long term in this context is generally taken as meaning for, or likely to be for, a year or more.

Under the Equality Act 2010 it is illegal for an employer to fail to make reasonable adjustments to take account of disability. In addition the Equality Act 2010 gives public authorities the specific duty to treat disabled people more favourably than others if this is required to achieve equality of outcome. This provides the basis for positive action to support disabled people in employment in order that they can fulfil their potential and become valuable assets to the Council.

For further information please refer to West Dunbartonshire Council’s HR & OD Knowledge Portal.

## Appendix 5 – Scheme of Delegation

### AUTHORITY TO TAKE ACTION FOR ISSUE OF FORMAL IMPROVEMENT NOTES AND DISMISSALS

<b>Level of Action</b>		<b>Employees Grade 1-8</b>	<b>Grades 9-10</b>	<b>Service Managers Grades 11-12</b>
Stage 1 - Formal Attendance Improvement Note		Line Manager (should be minimum grade 6 level)	Divisional Assessor or Depute Assessor	Depute Assessor or Assessor
Appeal		Line Manager's Manager	Depute Assessor or Assessor	Assessor
Stage 2 - Formal Attendance Improvement Note		Line Manager	Divisional Assessor or Depute Assessor	Depute Assessor or Assessor
Appeal		Line Manager's Manager	Depute Assessor or Assessor	Assessor
Stage 3 – Final Formal Attendance Improvement Note		Line Manager	Divisional Assessor or Depute Assessor	Depute Assessor or Assessor
Appeal		Line Manager's Manager	Depute Assessor or Assessor	Assessor
Dismissal		Assessor	Assessor	Assessor
Appeal		Joint Board Appeals Committee	Joint Board Appeals Committee	Joint Board Appeals Committee

(1) This list is for illustrative purposes and levels may be changed to reflect structure arrangements.



*Dunbartonshire and Argyll & Bute  
Valuation Joint Board*

# Disability Leave Scheme

**Date: November 2013**

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4.	GUIDANCE ON THE RELATED PROCEDURE	3

## **1. INTRODUCTION**

- 1.1** Dunbartonshire and Argyll & Bute Valuation Joint Board (“The Board”) recognises the implications of, and its responsibilities under, the Equality Act 2010 and this Scheme enhances the support and assistance available to disabled employees.
- 1.2** This document sets out what disability leave is, when it is available and the procedure for applying for it.
- 1.3** The impact and progress of the Disability Leave Scheme will be reviewed in order to assess its effectiveness from both a personal and organisational perspective.

## **2. BACKGROUND**

- 2.1** Dunbartonshire and Argyll & Bute Valuation Joint Board has a Special Leave Scheme covering time off for circumstances such as medical appointments and emergency leave. However, the Scheme does not specifically cover disability and the provisions of the Scheme may not go far enough for employees with disabilities covered by the Equality Act 2010.

## **3. KEY FACTS**

- 3.1** Disability Leave is paid time off work which may be granted where an employee is absent as a result of their disability, but for reasons other than sickness.
- 3.2** The effect of impairment depends on the individual and their circumstances. To accommodate this requires some flexibility and consequently disability leave may be taken on a planned or unplanned basis dependant on an individual’s circumstances.
- 3.3** Disability Leave is considered a ‘Subsection’ of Dunbartonshire and Argyll & Bute Valuation Joint Board’s Special Leave policy and should not be counted for attendance management purposes.

NB: Sickness related to a Disability will be declared and recorded as part of the Attendance Management Policy. Disability Related Absences will be taken into account by the line manager when considering progression through the stages of the Attendance Management Policy in line with the Joint Board’s equalities duties and responsibilities.

## **4. GUIDANCE ON THE RELATED PROCEDURE**

- 4.1** **Disability Leave Procedure**

- 4.1.1 When an employee declares that they are disabled and wishes to be considered for disability leave they will be referred to West Dunbartonshire Council's Occupational Health Provider for advice and guidance regarding appropriate adjustments that might be made to the workplace and/or job and also to establish what aspects of their disability may result in planned or unplanned disability leave.
- 4.1.2 Upon receipt of the outcome report from Occupational Health the line manager will arrange to meet with the employee to discuss the content of the report and what disability leave would be appropriate in the circumstances.
- 4.1.3 The Joint Board's Tailored Adjustment Agreement will be the vehicle for facilitating a meeting between employee and manager and for establishing individual supports, provisions and parameters for Disability Leave.
- 4.1.4 The Tailored Adjustment Agreement discussion and agreement form will be used to establish and record **planned** Disability Leave requirements, the likelihood of **unplanned** Disability Leave requirements and what should happen and who should be contacted etc in cases of unplanned Disability Leave.

To assist in determining what leave and/or reasonable adjustments are required it may be appropriate to seek further advice and involvement from:

- West Dunbartonshire Council's Occupational Health Advisor
- West Dunbartonshire Council's HR – Case Management Team
- A Disability Employment Advisor
- The Employee's GP/ Specialist

The employee may be accompanied to the meeting by a trade union representative or work colleague should they so wish.

## **4.2 Planned Leave**

- 4.2.1 Planned disability leave will be agreed in advance between the employee and line manager and recorded within the Tailored Adjustment Agreement. Such planned leave may, for example, be a number of days over each year or a block of time that the disabled employee needs to take off for treatment or assessment related to their disability.
- 4.2.2. Planned leave may include paid time off for:
- counselling/ therapeutic treatment
  - planning and implementation of adjustments to the workplace/job
  - a phased return to work or period of time off work for a newly disabled employee
- 4.2.3 Where disability leave is agreed it will be reviewed on an annual basis to ensure that any change in circumstances is reflected. These reviews will be supportive and confidential. Employees may be accompanied to the review

meeting by a trade union representative or work colleague should they so wish.

- 4.2.4 Employees whose impairment or circumstances change throughout the year may request a meeting to review their planned disability leave (or other reasonable adjustments) at any time.

### **4.3 Unplanned Leave**

- 4.3.1 The line manager and employee should also discuss the likelihood of any unplanned leave, taking into consideration previous disability related absences not related to sickness and any improvement or deterioration (actual or anticipated) in the employee's condition. It may be possible to identify reasonable adjustments, which would counteract the need for unplanned disability leave.
- 4.3.2 Unplanned leave may include circumstances such as:
- breakdown of usual arrangements at work (e.g. malfunction of aid/adaptation etc)
  - breakdown of usual arrangements which make it difficult to get to work (e.g. care breakdown and in the absence of an accessible alternative)
- 4.3.3 Where unplanned disability leave is required, employees must notify their line manager. Contact should be made with the line manager no later than 1 hour from the normal start time. They should provide the reason for the absence and indicate, where possible, when they expect to return.
- 4.3.4 Reasonable adjustments should be made wherever possible to counteract the need for disability leave, for example it may be necessary for an asthma sufferer to have disability leave in the summer when pollution levels may be high. However, it may also be possible in many cases to make arrangements for the employee to work from home on these days or work on other days thereby reducing the need for such leave. Flexibility, co-operation and a reasonable approach are key.
- 4.3.5 For all instances of Disability Leave the employee must complete a special leave form upon their return to record their absence accordingly.

### **4.4 Monitoring of Disabilities/Disability Leave**

- 4.4.1 All employees accessing the Disability Leave Scheme will be classified as disabled for the purposes of, and will be monitored in line with, the Joint Board's equality duty.

Insert DABVJB Logo on approval

## **Attendance Management Policy**

### **Tailored Adjustment Agreements**

A Tailored Adjustment Agreement is a record of the reasonable adjustments that have been agreed between an employee and their line manager. The purpose of the agreement is to provide a framework for discussions between employees and managers in order to agree adjustments required, record the outcome of these discussions and to provide any new manager with details of agreed adjustments.

Managers can access advice on reasonable adjustments by consulting the WDC HR Information Note – Reasonable Adjustment to an Employee's Job, or by contacting WDC Human Resources.

#### **When the agreement should be used**

The agreement should be used when any employee requests adjustments as they have a disability that affects them at work. The employee may make the request following medical advice from the GP or WDC's Occupational Health adviser. The arrangements may be short term – e.g. in the case of a phased return to work following absence, or can be a longer term arrangement.

Employees may have disclosed their disability previously or this may become known as a result of a recent absence, as part of a return to work or attendance review discussion. There may be an existing arrangement, not formally recorded and this agreement provides an opportunity to formally record adjustments. Managers should also consider that new employees may require a reasonable adjustment at work, as advised by WDC's Occupational Health as part of the Joint Board's pre-employment health screening process, and should use the agreement to record this. Managers should seek advice from WDC's Human Resources as required.

#### **Advice and Support**

Advice and guidance to support the Tailored Adjustment Agreement can be sought from Occupational Health and WDC's HR.

There should be an initial meeting between the employee and the manager to discuss and agree required adjustments. The attached form is used as a framework for the discussion. Primarily the discussion takes place between the employee and their current line manager. If necessary WDC HR can attend the initial meeting to provide advice on what may be considered reasonable adjustments. If they so wish, employees may be supported at any meetings by a colleague or trade union representative.

#### **Meeting to discuss Tailored Adjustment Agreement**

At the meeting full consideration will be given to the adjustments requested by the employee taking into account the advice provided by medical professionals, WDC's Human Resources and the exigencies of the service. This will include exploration of all alternative options, length of time that tailored adjustments will be required, timescales for review, etc.



## **Recording the Outcome**

It may not be necessary to complete all parts of the form and therefore only the relevant sections should be completed. For example, the section on emergency contacts is only relevant to employees who know that the nature of their condition may require emergency treatment or advice. Once the adjustments have been agreed they should be recorded on the form and the form signed by the manager and the employee.

Once the form has been signed, the employee should retain a copy and ensure it is made available to any new manager or if they change jobs. A copy of the form will be recorded in the employee's personnel file.

## **What happens if there are changes to the agreement?**

It is the employee's responsibility to discuss and agree with their manager any change to the adjustments. This may be due to a change in their condition, work location or working arrangements.

If the employee changes job and/or line manager they should make their new line manager of the adjustments in place, as detailed on the form. A formal meeting is only required if there is a change to the adjustments in place. For example, a change in line management does not require the existing adjustments to be renegotiated as they have previously been agreed.

## **Sources of Further information**

For further information relating to Tailored Adjustment Agreements refer to:

- HR Information Note – Reasonable Adjustment to an Employee's Job
- Attendance Management Policy
- WDC HR Knowledge Portal – Equalities Page
- WDC HR Knowledge Portal – Occupational Health
- Reasonable Adjustments – Case Studies (See below)

## Tailored Adjustment Agreement Form

Employee Name		Employee Number	
Manager Name			
Date of Request		Date of Agreement	

This agreement may be reviewed and amended as necessary with the agreement of both parties:

- at any regular one-to-one meeting.
- at a return to work or attendance review meeting following a period of sickness absence.
- at six monthly and/or annual Personal Development Plan meetings.
- before a change of job or duties or introduction of new technology or ways of working.
- before or after any change in circumstances for either party.

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### Employee

My condition has the following impact on me at work		
When I experience symptoms of my condition, the following symptoms are indications that I may not be well enough to be at work and what my colleagues should be made aware about my disability.		
I need the following agreed reasonable adjustments	Comments	Date Implemented

## Emergency contacts

If I am not well enough to be at work I am happy for my line manager to contact any of the following emergency contacts in the order of preference indicated below

Please add, amend or delete types of contacts as appropriate

<b>GP (preference X)</b>	<b>Care co-ordinator (preference X)</b>
Name: Surgery: Telephone: Address:	Name: Telephone: Mobile: Address:
<b>Relative / Friend (preference X)</b>	<b>Specialist (preference X)</b>
Name: Relation to me: Telephone: Mobile: Address:	Name: Telephone: Mobile: Address:

I will let you know if there are changes to my condition which have an effect on my work and/or if the agreed adjustments are not working. We will then meet privately to discuss any further reasonable adjustments or changes that should be made.

If you notice a change in my performance at work or feel these reasonable adjustments are not working I would be happy to meet you privately to discuss what needs to be done.

Employee Signature		Date	
Manager Signature		Date	

**An up to date copy of this form will be retained by employee/line manager.**

**A copy of this form may also be given to a new or prospective line manager with the prior consent of the employee.**

# Reasonable Adjustments – Case Studies

## Change of work location / manager

John, a Housing Officer has worked in the same office for the last 5 years. He has arthritis which affects his mobility at times. His condition is well managed, however he will occasionally experience flare ups. When a flare up occurs, John takes additional medication which restricts his ability to drive. John can experience acute symptoms first thing in the morning and this means it will take him longer to get ready and travel to work.

John has an informal arrangement with his manager for such flare ups and the following adjustments are put in place:

- altered duties to ensure John is not required to drive;
- additional time to travel to work. He will contact his manager in the morning and they agree a time for John to aim for.

The introduction of the Tailored Adjustment Agreement means this is all recorded. John and his manager have agreed that John holds a copy of the agreement and another copy is retained in his personal file.

John is moved to work in another office and his line manager changes. Before the change of location John discussed his adjustments with his current line manager and agreed that he (John) would be responsible for updating his new manager. John's current line manager said he would provide the new manager with a copy of the tailored adjustment agreement.

When the move takes place John's new manager arranges a one to one meeting to discuss the new team. As part of this meeting, John informs his manager that he has a Tailored Adjustment Agreement that outlines the adjustments he requires. John's manager says he has a copy of the Agreement and they discuss briefly if any further adjustments are required as a result of the change in location. They agree no further adjustments are required and John will inform his new manager of any changes to his condition.

## Change in condition

Mary, a Facilities Assistant has diabetes. Her condition is well managed through diet, however recently her insulin levels have been fluctuating. She has been unwell and absent from work. During her absence she attended her GP who advised her that she would now require insulin injections. After her most recent absence, at the return to work discussion she informed her manager that she is required to attend a GP clinic to enable her insulin levels to be monitored. Mary requested that she uses flexi time to attend the diabetes clinic and after discussing with HR, the manager arranges a meeting to discuss a Tailored Adjustment Agreement.

Mary and her manager arrange a meeting to discuss the Tailored Adjustment Agreement; HR attends the meeting to provide advice. They use the Tailored Adjustment Agreement form as a framework for the discussion and Mary is able to provide information about her condition and treatment, to her manager. Mary explained to her manager that her insulin levels will be monitored through attendance at the diabetes clinic. Mary said she is required to attend the clinic every week initially and then on a monthly basis until her condition has stabilised. To attend the clinic, Mary would need to leave work an hour early. The manager said this would cause some operational difficulties however, if Mary has to attend then she would be granted flexi time. HR advises that granting Mary flexi time to attend the clinic would be a reasonable adjustment and this is recorded on the Tailored Adjustment

Agreement form. Also recorded is that this adjustment has been put in place until Mary's insulin levels stabilise, Mary will keep her manager informed on her condition. Her manager agrees will provide an update to any covering manager that this agreement is in place.

### **Term Time Employee**

Janice is an Administration Assistant working in a secondary school. Janice works part time during term time (5 mornings per week) and as such takes her annual leave at specified times during the school holidays. Janice has been diagnosed with Multiple Sclerosis and this currently affects her mobility, balance and physical co-ordination. In addition, she can occasionally feel tired by the end of the week and this can affect her concentration.

Janice approaches her manager to discuss her condition and the effect it is having on her at work. Janice does not want to reduce her hours of work as this will affect her financially. Her manager suggests that Janice consider changing her working pattern to work two and a half days per week as a means to support her. The manager also gives a commitment to revert to the original pattern of 5 days per week, after trial period of 8 weeks, if the shorter week is not suitable and to consider a reduction in hours for Janice in future should her condition degenerate. A Tailored Adjustment Agreement is drawn up between Janice and her manager and held on her file. Janice and her manager agree to review the agreement on a monthly basis for the foreseeable future.

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## **Attendance Management Policy**

### **How to refer to Occupational Health**

#### HR INFORMATION NOTE

##### **Introduction**

Dunbartonshire and Argyll & Bute VJB (The Joint Board) employees are required by the Terms and Conditions of their employment to maintain an acceptable level of attendance. If an employee fails to do so, it will be necessary to take action to address their capability in relation to health. The purpose of the Attendance Management policy is to ensure that all employees of the Joint Board are given every opportunity to maintain acceptable attendance levels.

Occupational Health is a clinical specialty which deals with health and work. Its role is to keep workers healthy and at work through protecting them from workplace health hazards as well as rehabilitating injured or ill workers back into the workplace. The Joint Board's Occupational Health services which are accessed via West Dunbartonshire Council are actually delivered by Serco Occupational Health. Serco is an independent Occupational Health provider.

Employees who are away from work due to an illness or injury which is causing concern and/or who have an unacceptable level of sickness, either short term or long term, as defined in the Joint Board's Attendance Management Policy, should be referred to Occupational Health for assessment of fitness to work.

Employees, whose work performance is considered unsatisfactory by management, and where this can be linked to an underlying medical condition, may also be referred to Occupational Health for an assessment of fitness to work.

##### **Purpose**

The purpose of this HR Information Note is to explain the role of the Joint Board's Occupational Health Service and to provide guidance on referrals to Occupational Health.

##### **Key Points:**

A manager should consider referral to the Occupational Health Service in the following instances:

- Employee's absence exceeds, or is likely to exceed, 21 calendar days
- Employee indicates that they are suffering from stress or musculo-skeletal condition
- Employee's health is affecting his/her ability to do his/her job

- When the employee reaches stage 2 Formal of the Attendance Management Policy
- When the employee reaches stage 3 Formal of the Attendance Management Policy.
- At any other time if required

### **Manager /Supervisor responsibilities**

Meet with the employee to explain the reasons for the referral. Where a meeting is not possible, the employee should be advised by telephone or letter at the earliest opportunity.

Complete a management referral form and attach a copy of the employee's Job Profile and Person Specification and e-mail this directly to the 'Occupational Health' mailbox with a copy to the Assessor or, in his absence, the Depute Assessor.

Occupational Health will arrange an appointment for the employee within 10 working days of receipt of the management referral form and send out an appointment letter. The Line Manager will be e-mailed a copy of the letter for information.

Where a management referral is deemed to be medically urgent, i.e. where there may be a risk to the employee's health, Line Managers should contact Occupational Health directly. The employee can be referred to the Glasgow Office of Serco, where an appointment can usually be provided within 4 working days.

### **Employee Responsibilities**

Employees have a responsibility to ensure that they fully understand the standards of attendance expected, to proactively seek support or assistance at an early stage if required, and to reasonably accept any assistance or support offered by the Joint Board.

### **Sources of Further Information:**

To find out more about referrals to Occupational Health:

- Attendance Management Policy and Procedure
- West Dunbartonshire Council's Occupational Health & Physiotherapy Service Guidance for Managers (see WDC Intranet)
- Contact Occupational Health on 01389 772109
- Contact WDC HR Connect on 01389 737373

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## **Attendance Management Policy**

### **Disability Related Absence**

#### HR INFORMATION NOTE

### **Introduction**

Dunbartonshire and Argyll & Bute VJB (The Joint Board) employees are required by the Terms and Conditions of their employment to maintain an acceptable level of attendance. If an employee fails to do so, it will be necessary to take action to address his/her capability in relation to health. The purpose of the Attendance Management policy is to ensure that all employees of the Joint Board are given every opportunity to maintain acceptable attendance levels.

Disabled employees should not be treated less favourably than other employees and reasonable adjustments should be made to enable disabled employees to remain in employment, which could include some accommodation of sickness absence due to disability.

### **Purpose**

The purpose of this Information Note is to provide information and guidance on the Joint Board's obligations and sources of support when dealing with Disability Related Absence.

### **Key Points**

- Disability is defined as:

*“any physical or mental impairment which has a substantial and long term effect, leading to a person experiencing barriers to normal day to day activities.”*

Long term in this context is generally taken as meaning for, or likely to be for, a year or more.

- Under the Equality Act 2010 it is illegal for an employer to fail to make reasonable adjustments to take account of disability. In addition, the Equality Act 2010 gives public authorities the specific duty to treat disabled people more favourably than others if this is required to achieve equality of outcome. This provides the basis for positive action to support disabled people in employment in order that they can fulfil their potential and become/remain valuable assets to the Joint Board.

- Should an employee covered by the Equality Act 2010 have sickness absence, either long term, or short term, related to their disability or underlying health condition, the line manager should carefully consider whether or not movement through the stages of the Attendance Management policy is appropriate. Managers may consider



allowing a higher level of absence as a 'reasonable adjustment'. In determining this, the line manager should seek advice from WDC's Human Resources.

- Whilst all possible measures should be taken to improve the attendance of an employee with a disability, or underlying health condition there may be occasions when an employee's employment is terminated due to a lack of capability in accordance with sections 4 or 5 of the Attendance Management Policy. Such action should only be considered, in line with advice from WDC's HR when all alternative options have been exhausted.
- The decision to apply discretion rests with the line manager, however the Assessor and WDC's Human Resources must be consulted as part of the decision making process to monitor appropriate and equitable application of the policy across the Joint Board.

### **Manager /Supervisor responsibilities**

- Line managers have a duty to consider, after consultation with the employee and Occupational Health, whether or not an employee has a disability or underlying health condition as defined by the Equality Act 2010. This will determine what actions / interventions will be appropriate to support the employee in continued employment.
- Sickness absence related to a disability must be identified as such in the employee's sickness absence records. This is to ensure that employees with a disability are not treated less favourably in employment decisions and will also assist line managers when considering reasonable adjustments.

### **Employee Responsibilities**

Employees should take all reasonable steps to keep their Line Manager apprised of any issues relating to their disability, which may impact upon his/her work performance, or ability to carry out his/her substantive role.

### **Sources of Further information**

For further information relating to disability please refer to:

- Attendance Management Policy
- DABVJB Equalities Policies
- DABVJB Information Note - Tailored Adjustments Agreements

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## **Attendance Management Policy**

### **Applying Discretion in Exceptional Circumstances**

#### **INFORMATION NOTE**

#### **Introduction:**

The Valuation Joint Board's Attendance Management Policy was approved on 22<sup>nd</sup> November 2013 and aims to provide support and guidance for staff and managers while ensuring fair and appropriate application of the Policy.

#### **Background:**

In order to ensure fair and reasonable treatment of employees, all absence due to sickness must be managed in accordance with the Attendance Management policy. Line Managers have the discretion to postpone an employee's progression through the stages of this policy after consultation with the Assessor & ERO and WDC's Human Resources. This discretion should be applied where the circumstances allow.

#### **Purpose:**

The purpose of this Information Note is to provide additional advice to managers when considering exercising discretion in relation to progression through the stages of the Attendance Management Policy. It should be noted that if an employee reaches a trigger an Attendance Review Meeting should always take place regardless of whether or not discretion is being applied.

#### **Key Points:**

##### **Attendance Review Meeting**

When an employee reaches a trigger, it is essential that an Attendance Review Meeting is convened in order to provide support and assistance to the employee. If a manager is considering the application of discretion following an Attendance Review Meeting, he/she must consider what is reasonable and justifiable in relation to the particular circumstances of the case. Examples of circumstances which may lead to the application of discretion are shown below.

Examples of Discretion:-

- Disability Related Absence (for example, it may be that a higher level of absence is anticipated and is supported by medical opinion as a reasonable adjustment)

- Serious / Life Threatening Illness
- Planned preventive medical procedure
- Bereavement of an immediate family member (in cases where special leave has been exhausted)
- No absence in the last 2 years\* (in conjunction with other exceptional circumstances)
- Employee shows best effort to return to work / to consider flexible return (in conjunction with other exceptional circumstances)

This list is not exhaustive, therefore, cases are not limited to those examples shown above. In addition, there may be circumstances of cases exemplified above where progression through the stages in the policy *would* be considered appropriate.

The decision to apply discretion rests with the line manager, however the Assessor & ERO and WDC's Human Resources must be consulted as part of the decision making process to monitor appropriate and equitable application of the policy on behalf of the Joint Board.

Any decision taken by the line manager or the Assessor & ERO will not set a precedent. Decisions will be made on a case by case basis.

In reaching a decision, the line manager must consider all circumstances of the individual employee within the context of the Attendance Management Policy and act reasonably.

- *if employee has been at work – e.g. not applicable to new employees / long term absence / career break, etc.*

### **Sources of Further Information:**

- ACAS
- Homeoffice.gov.uk
- Attendance Management Policy

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## **Attendance Management Policy**

### **Stress Related Absence**

#### HR INFORMATION NOTE

### **Introduction**

Dunbartonshire and Argyll & Bute VJB (The Joint Board) employees are required by the Terms and Conditions of their employment to maintain an acceptable level of attendance. If an employee fails to do so, it will be necessary to take action to address their capability in relation to health. The purpose of the Attendance Management policy is to ensure that all employees of the Joint Board are given every opportunity to maintain acceptable attendance levels.

When faced with a stress related absence, the aim is to support the employee to affect an early and sustainable return to work, or in the case of short term intermittent absence, to reduce the level of absence caused by stress.

### **Purpose**

The purpose of this HR Information Note is to provide information and guidance on the management of stress related absence.

### **Key Points**

#### **What is Stress?**

Stress means different things to different people. We all need pressure in our lives to achieve and excel. For instance, studying for an exam or achieving a sporting triumph require some pressure to get the most out of us. In these situations, pressure causes a positive effect. Sometimes, the pressure we are placed under exceeds our ability to cope with it. This is either because the pressure is sudden and excessive, or more commonly, it is sustained pressure which eventually overwhelms our resources to cope. This adverse effect of pressure is what we call stress.

#### **Support for Employees**

When an employee is absent due to stress, immediate referral to Occupational Health is essential to ensure that appropriate support is given.

The Employee Counselling Service offers a dedicated counselling and 24 hour confidential support service to employed people for personal problems, including stress.

## **Manager / Supervisor Responsibilities**

- Knowledge of the Stress Risk Assessment Framework
- Conducting an Individual Stress Risk Assessment as follows:
  - o Where an employee is absent due to work related stress, the line manager should send an Individual Stress Risk Assessment Form to the employee.
  - o On receipt of the Individual Stress Notification Form the line manager should then arrange to meet with the employee. The employee should be given the opportunity to be accompanied by a work colleague or Trades Union representative for support.
  - o The manager and employee should discuss the issues that have been raised by the employee and mutually decide on what measures can be put in place to alleviate the stressors identified. This should be recorded on the Individual Stress Notification Form, along with monitoring timescales, and signed by both parties.
  - o The manager should arrange to meet with the employee at the monitoring time arranged to discuss the Individual Stress Notification Form. The manager and employee will reflect on the measure that have been put in place and make any changes as appropriate.
  - o Managers should continue to monitor the employee's stressors in this way until the stress is under control.

## **Employee Responsibilities**

- Completing, and returning, the first part of the Individual Stress Risk Assessment form, reflecting the issues that they have and the possible solutions that they feel would alleviate their stress.
- To be honest with the causes of anxieties/stresses
- To accept the support services offered

## **Sources of Further Information**

Further information related to managing absence can be found on the WDC HR & OD Knowledge Portal on the Intranet. Further information can be found in the following documents:

Attendance Management Policy

Stress Management Policy

Stress Risk Assessment Framework

HR Information Note – Referring to Occupational Health

or contact [hrconnect@west-dunbarton.gov.uk](mailto:hrconnect@west-dunbarton.gov.uk)

Wellbeing Helpline – 01389 737530



*Dunbartonshire and Argyll & Bute  
Valuation Joint Board*

## **Parental Leave Scheme**

Date: June 2013

### Quick Reference - Associated Documents and Version Control

Title	Parental Leave Scheme
Version	MT approved, 3 <sup>rd</sup> May 2013
Driver	Conditions of Service and legal entitlement.
Supersedes Version	No previous version (see driver for change)
Driver for change	<p>The Scheme provides clarity of entitlement and process to be followed.</p> <p>8 March 2013 Entitlement increase from 13 to 18 weeks as per legislative change.</p>
Review Date	This policy will be updated to incorporate any relevant change to legislation or best practice as required.

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## **1.0 INTRODUCTION**

- 1.1 Parental leave is a legal entitlement that allows employees (both mothers and fathers), who have at least one year's continuous service, to take a period of unpaid leave to care for each child born or adopted.
- 1.2 Employees can have up to 18 weeks unpaid leave for each child. The minimum period of leave that may be taken is 1 week, and the maximum that can be taken in any year is 4 weeks. The year will run from the date that the employee became entitled to the leave i.e. the child's date of birth.
- 1.3 Eligible employees can choose to take parental leave at any time, as follows:
  - Up until the child's 14th birthday (this is enhanced by the Joint Board from statutory age of 5).
  - In cases of adoption, the entitlement runs until the 14th anniversary of when the child is first placed with the family.
- 1.4 In the case of a child with a disability parental leave can be taken up to the child's 18th birthday.

## **2.0 REQUESTING LEAVE**

- 2.1 For parental leave, a minimum of 3 weeks notice is legally required. Parental leave is not generally intended for unexpected situations but normally to enable you to spend time with your child for a specific reason.
- 2.2 Parental leave is a legal entitlement, and should normally be granted. However where services would be unduly disrupted if leave were taken during the period identified the leave may be postponed (not rejected). It may therefore be beneficial to provide more than the minimum 3 weeks notice period where possible.
- 2.3 If the parental leave request is postponed, the employee must be consulted and a date fixed by the Manager for the employee to take the leave within 6 months from the employee's original intended start date for leave.
- 2.4 Reasonable grounds where parental leave may be postponed include:
  - The period of leave applied for is at a seasonal peak
  - A significant proportion of the workforce has applied for parental leave at the same time
  - The employee's role is such that absence at a particular time would unduly harm service delivery

- 2.5 The reason for the postponement and the new dates must be confirmed in writing to the employee within 7 days of the employee's original request (see further information below).
- 2.6 Leave cannot be postponed where the request for leave is immediately after the birth or adoption of a child. However, employees must still give the required 3 weeks' notice.
- 2.7 Employees must provide evidence that confirms their entitlement to parental leave, and such evidence will depend on how the parental responsibility arises, i.e. birth or adoption of a child. A child would be classed as disabled when in receipt of a Disability Living Allowance (DLA), Personal Independence Payment (PIP), or when confirmed as such by a GP. The evidence is only required to be provided when making the first request for parental leave.
- 2.8 Leave should be requested using the standard Parental Leave Request Form (See Further Information, below) which should be completed by the employee and passed to the Manager for signing.

### **3.0 LEAVE ENTITLEMENT**

- 3.1 Up to 18 weeks unpaid leave is available to all parents who have completed at least one year's continuous service. Parents of disabled children are entitled to 18 weeks parental leave up to the child's 18th birthday.
- 3.2 The minimum period of leave is 1 week, and the maximum that can be taken in any year (per individual child) is 4 weeks. If a period of less than 1 week is requested it will still be regarded as a full week for the purposes of calculating the total parental leave allowance. (The unpaid leave would only be calculated on actual days taken).
- 3.3 If the child is disabled there is a legal entitlement to take the time off in days rather than weeks.
- 3.4 The Manager approving the leave should ensure that the Parental Leave Record Form is updated and retained for information. The Manager must send a copy of the signed Parental Leave Request Form to West Dunbartonshire Council's HR Connect who will ensure the WMS is updated and pay is adjusted accordingly.

### **4.0 CONTINUITY OF SERVICE**

- 4.1 Parental leave does not affect continuity service for redundancy or employment rights purposes.

## **5.0 RESPONSIBILITY**

- 5.1 Parental leave previously taken with another employer still counts towards the entitlement. An employee is responsible for ensuring that the Manager is aware of any previous parental leave.

## **6.0 PENSION CONSIDERATIONS**

- 6.1 If you are granted unpaid leave of absence for parental leave full local government pension scheme membership continues to build up during the period, but you must pay the pension contributions that would have been paid had you been at work. You should complete and return Form S.4 as soon as possible. You can also seek further information from the Strathclyde Pension Fund Office on this matter.

### **Further Information:**

For the purposes of this Scheme, the Valuation Joint Board has adopted the charts and forms used by West Dunbartonshire Council. There are available on the HR&OD Knowledge portal of the WDC Intranet (See <http://newintranet.west-dunbarton.gov.uk/hr-od/parental-leave/>)

- Parental Leave Flowchart
- Parental Leave Request Form
- Parental Leave Record
- Template Letter (confirming leave request)
- S.4 Form

## **7.0 REVIEW**

- 7.1 This scheme will be updated to incorporate any relevant change to legislation or best practice as required.

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

Report by Treasurer

Valuation Joint Board - 22 November 2013

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## **Subject: Revenue Budgetary Control Report: Period 6 (2013/14)**

### **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 2013.

### **2. Background**

- 2.1** At the meeting of the Joint Board on 16 November 2012, Members agreed the revenue estimates for 2013/14. A total net budget of £2,664,460 was approved.
- 2.2** It has now been confirmed that the Joint Board will receive additional income of £49,960 to assist in the administration of the Scottish Referendum and the transition to Individual Electoral Registration (IER), which has been added to the revised budget. Additional expenditure which will be incurred has also been added, resulting in a nil net effect on the budget. The original and revised budget are both detailed in Appendix 1.

### **3. Main Issues**

- 3.1** The summary report attached as Appendix 1 highlights a favourable variance of £77,075.
- 3.2** The favourable variance of £62,940 within employee costs is mainly due to the following:-
- Number of vacancies held to date;
  - Travelling & Subsistence costs lower than budgeted; and
  - Modernisation & Development Fund no costs to date.

### **4. Recommendation**

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

.....  
**Stephen West**  
**Treasurer**  
**Date: 04 November 2013**

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

**Appendix:** Revenue BCR Period 6

# Revenue Budgetary Control Report

Monitoring Period 6 - 1 April 2013 to 30 September 2013

ORIGINAL ESTIMATE	GRANT	REVISED ESTIMATE	DESCRIPTION	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	%
£ 2,201,763	£ 29,778	£ 2,201,763	EMPLOYEE COSTS	£ 1,005,391	£ 942,451	£ (62,940) Favourable	-6%
108,525	0	108,525	PROPERTY COSTS	47,836	45,237	(2,599) Favourable	-5%
36,100	6,382	36,100	SUPPLIES & SERVICES	20,061	13,675	(6,386) Favourable	-32%
8,280	0	8,280	PAYMENT TO OTHER BODIES	500	-	(500) Favourable	-100%
367,720	13,500	367,720	ADMINISTRATION COSTS	67,023	66,227	(796) Favourable	-1%
49,400	0	49,400	OTHER EXPENDITURE	23,900	23,844	(56) Favourable	0%
6,500	0	6,500	LOAN CHARGES	3,663	826	(2,837) Favourable	-77%
2,778,288	49,660	2,778,288	GROSS EXPENDITURE	1,168,374	1,092,260	(76,114) Favourable	-7%
28,300	49,660	77,960	GROSS INCOME	52,617	53,578	(961) Favourable	-2%
2,749,988	0	2,700,328	NET EXPENDITURE	1,115,757	1,038,682	(77,075) Favourable	-7%
(85,528)	0	(85,528)	BALANCES USED				
2,664,460	0	2,664,460	AUTHORITIES CONTRIBUTIONS				

<b>UNDERSPEND</b>	<b>(77,075) Favourable</b>	<b>-7%</b>
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# **DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD**

Report by Treasurer

Valuation Joint Board - 22 November 2013

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## **Subject: Capital Budgetary Control Report: Period 6 (2013/14)**

### **1. Purpose**

- 1.1** The purpose of this report is to advise Members of the budgetary performance of the Capital Account to 30 September 2013.

### **2. Background**

- 2.2** Following the 2012/13 year end, £77,488 of capital resources were carried forward for future use. At the meeting of the Joint Board on 16 November 2012, Members agreed to fund the 2013/14 Capital Plan of £6,930 from these unapplied capital resources (the up-grade of personal computers), leaving £70,558 of unapplied capital resources for future use. This has been incorporated into this 2013/14 budgetary control report.

### **3. Main Issues**

- 3.1** A summary sheet is attached (Appendix 1) which highlights a small variance in the period to 30 September 2013. Although as at this date there has been no major spend on the agreed project the budget is on target to be spent by 31 March 2013.

### **4. Recommendations**

- 4.1** Members are asked to note :

- 4.1.1** The 2013/14 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 £70,558 to be carried forward into 2014/15.

.....  
**Stephen West**  
**Treasurer**  
**Date: 4 November 2013**

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

**Appendix:** Capital BCR Period 6

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

**Capital Budgetary Control Report**

**Monitoring Period 6 - 1 April 2013 to 30 September 2013**

2013/14 BUDGET	LINE NO.	DESCRIPTION	ESTIMATE TO DATE	ACTUAL TO DATE	VARIANCE	Variance %
£ 6,930	1	PLANNED UPGRADE OF PERSONAL COMPUTERS	£ 465	£ 418	£ 47 favourable	
70,558	2	UNEARMARKED BALANCE	0	0		
<b>77,488</b>	3	<b>GROSS EXPENDITURE</b>	<b>465</b>	<b>418</b>	<b>47 favourable</b>	10
77,488	4	UNAPPLIED CAPITAL RECEIPTS CARRIED FORWARD	465	418	47 favourable	10
<b>0</b>	5	<b>NET EXPENDITURE</b>	<b>465</b>	<b>418</b>	<b>47 favourable</b>	<b>10</b>
<b>UNDERSPEND AS ABOVE</b>					<b>47 favourable</b>	<b>10</b>



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

Report by Treasurer

Valuation Joint Board – 22 November 2013

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## **Subject: Revenue Estimates 2014/2015**

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

- 1.1** The purpose of this report is to seek approval of the draft revenue estimates for 2014/15 and the level of constituent contribution.

### **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 2014/15 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 Probable Outturn 2013/14, Draft Revenue Estimates 2014/2015, indicative estimates for 2015/16 and 2016/17;

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 standstill contribution to be recommended for 2014/15. As a result, the following efficiencies have been applied:

- Staff turnover has been assumed at 3%
- The provision for price inflation has only been added to protected lines and known increases; and
- Pay award of 1% has been assumed in 2013/14 and 2014/15, with 1.5% assumed in the following two years.

- 3.4** When the budget was agreed for 2013/14, the reserves were expected to reduce by £111,528 to balance the net budget position (made up of £26,000 earmarked for staffing costs and £85,528 as a general transfer). Current projections indicate that the reserve will not decrease but increase by £64,667 by the year end, resulting in a year end reserve balance of £426,195 (available reserve of £326,195 and prudential reserve of £100,000).

- 3.5** The 2014/15 draft estimate shows a proposal to allow a standstill contribution from constituent authorities through the use of balances of £48,745. The use of £48,745 reserves, results in available reserves for future use of £277,450.
- 3.6** At this time indicative estimates for 2015/16 and 2016/17 identifies a budget gap of £202,609 in 15/16 and £311,230 in 16/17. The budget gaps identified will be required to be funded through use of reserves and/or service efficiencies.
- 3.7** For the current projections within Appendix 1, assumptions have been made regarding costs and income associated with the transition to Individual Electoral Registration (IER). However, this is currently unquantifiable and as such costs and income will be monitored and appropriate action will be taken as necessary.
- 3.8** The Cabinet Office has advised of funding that is to be made available to the Board for IER. On receipt of a signed declaration, the Cabinet Office will further increase their funding allocation by 25%. However, assurance must be given to continue to meet current level of costs from current funding. At this time, the draft Estimates assume the full grant will be received.
- 3.9** At this time we have included all anticipated expenditure for the additional administration required in connection with the grants income.
- 3.10** It is proposed that the £429,195 surplus is carried forward to be used as required over the next few years to help meet the budget gap over the next three years. The surplus will be monitored and its use will be reviewed if any material changes occur.
- 3.11** As in previous years, it is recommended that the budget for 2014/15 be apportioned to the councils on the basis of their Grant Aided Expenditure (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>
		<u>£2,664,460</u>

## **4. Recommendations**

- 4.1** The Joint Board is requested to:
- (a) Agree the draft revenue budget for 2014/2015 per Appendix 1;
  - (b) Agree to the surplus as at 31 March 2014 being carried forward into 2014/15 and to be used over the next few years to help meet the budget gap;
  - (c) Agree that the requisition is based on each council's GAE figures with the apportionment being as identified at 3.11 above; and

(d) Note the indicative budgets for 2015/16 and 2016/17.

.....  
**Stephen West**

**Treasurer**

**Date: 11 November 2013**

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

**Appendix:** VJB Draft Estimates

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

**Appendix 1**

2012/13		2013/14		2013/14	2013/14	2014/15	2015/16	2016/17
OUTTURN	DESCRIPTION	ORIGINAL ESTIMATE	GRANT	REVISED ESTIMATE	PROBABLE	ESTIMATE	INDICATIVE ESTIMATE	INDICATIVE ESTIMATE
1,630,329	APT&C - SALARIES	1,667,612	23,778	1,691,390	1,616,058	1,709,955	1,743,278	1,785,077
3,011	APT&C - OVERTIME	1,500	6,000	7,500	7,500	4,000	4,000	4,000
16,946	APT&C - TEMP	17,000		17,000	17,000	25,000	20,000	20,000
290,834	APT&C - SUPERANN	306,287		306,287	292,813	307,792	313,790	321,314
124,139	APT&C - N.I.	128,437		128,437	117,911	122,140	122,029	124,955
501	LEASED CAR MILEAGE	500		500	0	0	600	600
2,958	TRAINING COSTS	3,400		3,400	3,400	4,200	2,500	2,500
37,830	TRAVEL & SUBSISTENCE	47,000		47,000	38,000	40,000	40,000	40,000
996	OTHER EMPLOYEE COSTS	1,200		1,200	4,000	6,000	1,200	1,200
10,173	PENSION INCREASES	8,827		8,827	8,980	10,000	10,000	10,000
0	DEVELOPMENT & MODERNISATION	20,000		20,000	0	0	0	0
<b>2,117,716</b>	<b>EMPLOYEE COSTS</b>	<b>2,201,763</b>	<b>29,778</b>	<b>2,231,541</b>	<b>2,105,662</b>	<b>2,229,087</b>	<b>2,257,397</b>	<b>2,309,646</b>
38,613	RATES	40,000		40,000	34,776	41,250	42,488	43,762
337	FURNITURE & FITTINGS	500		500	500	3,000	500	500
10,707	ELECTRICITY	13,200		13,200	13,200	14,315	16,033	17,957
8,871	GAS & OIL	12,000		12,000	12,000	13,200	14,520	15,972
16,042	CONTRACT CLEANING	16,500		16,500	16,500	16,748	16,999	17,254
7,650	OFFICE ACCOMMODATION	8,225		8,225	8,250	8,498	8,752	9,015
12,563	REPAIRS & MAINTENANCE	15,000		15,000	15,000	15,000	15,000	15,000
860	OTHER PROPERTY COSTS	3,100		3,100	3,100	3,500	3,500	3,500
<b>95,642</b>	<b>PROPERTY COSTS</b>	<b>108,525</b>	<b>0</b>	<b>108,525</b>	<b>103,326</b>	<b>115,510</b>	<b>117,792</b>	<b>122,960</b>
75	CLOTHING UNIFORMS ETC	500		500	500	500	500	500
249	COMPUTER EQUIPMENT	1,000		1,000	1,000	26,000	1,000	1,000
1,114	OFFICE EQUIPMENT	800		800	800	8,000	1,000	1,000
0	COMPUTER CONSUMABLES	500		500	500	500	500	500
6,968	COMPUTER LICENCES	14,000		14,000	7,609	12,000	12,000	12,000
12,359	MACHINE RENTAL / LEASE	15,300		15,300	15,300	16,000	16,480	16,974
1,754	OTHER S & S	4,000	6,382	10,382	4,000	4,000	4,000	4,000
<b>22,519</b>	<b>SUPPLIES &amp; SERVICES</b>	<b>36,100</b>	<b>6,382</b>	<b>42,482</b>	<b>29,709</b>	<b>67,000</b>	<b>35,480</b>	<b>35,974</b>
7,942	AUDIT FEES & OUTLAYS	8,280		8,280	7,281	7,281	7,281	7,281
<b>7,942</b>	<b>PAYMENTS TO OTHER BODIES</b>	<b>8,280</b>	<b>0</b>	<b>8,280</b>	<b>7,281</b>	<b>7,281</b>	<b>7,281</b>	<b>7,281</b>
5,159	PRINTING	10,000		10,000	6,000	10,000	6,000	6,000
13,860	STATIONERY	20,000		20,000	20,000	25,000	20,000	20,000
88,730	POSTAGES	110,000		110,000	110,000	125,000	110,000	110,000
17,147	TELEPHONES	23,000		23,000	23,000	50,000	43,000	43,000
4,975	TELEPHONES/INTERNET REG.	6,000		6,000	6,000	4,000	6,000	6,000
1,214	ADVERTISING/PUBLICITY	1,200		1,200	1,200	1,200	1,200	1,200
4,010	BOOKS & PUBLICATIONS	5,000		5,000	5,000	4,500	4,500	4,500
6,573	LAND VAL. APPEAL COURT	4,000		4,000	14,000	4,000	4,000	4,000
21,158	ELECTORAL SYSTEM SUPPORT	23,250	11,000	34,250	34,250	33,000	24,720	25,462
2,978	ELECTORAL PARTICIPATION	6,000	2,500	8,500	8,500	10,000	8,000	8,000
136,055	CENTRAL ADMIN COSTS	143,010		143,010	136,055	136,055	133,334	130,667
7,256	INSURANCE	11,760		11,760	11,122	11,750	12,103	12,466
3,602	OTHER ADMIN COSTS	4,500		4,500	4,500	4,800	4,800	4,800
<b>312,718</b>	<b>ADMIN COSTS</b>	<b>367,720</b>	<b>13,500</b>	<b>381,220</b>	<b>379,627</b>	<b>419,305</b>	<b>377,657</b>	<b>376,095</b>
3,554	COURSES & CONFERENCES	8,000		8,000	8,000	8,200	8,200	8,200
0	MISCELLANEOUS	1,500		1,500	1,500	1,500	1,500	1,500
29,194	VALUATION APPEALS PANEL	40,000		40,000	40,000	35,000	35,000	35,000
(857)	TEMPORARY INTEREST	(100)		(100)	(100)	(100)	(100)	(100)
<b>31,891</b>	<b>OTHER EXPENDITURE</b>	<b>49,400</b>	<b>0</b>	<b>49,400</b>	<b>49,400</b>	<b>44,600</b>	<b>44,600</b>	<b>44,600</b>

2012/13		2013/14		2013/14	2013/14	2014/15	2015/16	2016/17
OUTTURN	DESCRIPTION	ORIGINAL ESTIMATE	GRANT	REVISED ESTIMATE	PROBABLE	ESTIMATE	INDICATIVE ESTIMATE	INDICATIVE ESTIMATE
5,803	CAR LEASING	6,500		6,500	826	0	0	0
<b>5,803</b>	<b>LOAN CHARGES</b>	<b>6,500</b>	<b>0</b>	<b>6,500</b>	<b>826</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2,594,230</b>	<b>GROSS EXPENDITURE</b>	<b>2,778,288</b>	<b>49,660</b>	<b>2,827,948</b>	<b>2,675,831</b>	<b>2,882,783</b>	<b>2,840,207</b>	<b>2,896,556</b>
27,908	RENTAL INCOME	26,800		26,800	24,878	24,878	24,878	24,878
3,568	SALES FEES & CHARGES	1,500		1,500	1,500	1,500	1,500	1,500
0	SPECIFIC GOVERNMENT GRANT	0	49,660	49,660	49,660	143,200	0	0
<b>31,476</b>	<b>GROSS INCOME</b>	<b>28,300</b>	<b>49,660</b>	<b>77,960</b>	<b>76,038</b>	<b>169,578</b>	<b>26,378</b>	<b>26,378</b>
<b>2,562,753</b>	<b>NET EXPENDITURE</b>	<b>2,749,988</b>	<b>0</b>	<b>2,749,988</b>	<b>2,599,793</b>	<b>2,713,205</b>	<b>2,813,829</b>	<b>2,870,178</b>
	REDUCTION IN CONTRIBUTION ASSUMED					0%	2%	2%
<b>2,426,145</b>	<b>CONSTITUENT CONTRIBUTION</b>	<b>2,664,460</b>		<b>2,664,460</b>	<b>2,664,460</b>	<b>2,664,460</b>	<b>2,611,171</b>	<b>2,558,947</b>
	TRANSFER TO/(FROM) RESERVES	(85,528)		(85,528)	64,667	(48,745)	0	0
	<b>BUDGET GAP</b>					<b>0</b>	<b>202,659</b>	<b>311,230</b>

	2013/14 ORIGINAL ESTIMATE	2013/14 PROBABLE	2014/15 ESTIMATE
<b><u>MOVEMENT IN RESERVES</u></b>			
(SURPLUS)/DEFICIT B/FWD	361,528	361,528	426,195
USE OF EARMARKED BALANCES	(26,000)	0	0
TRANSFER TO/(FROM) RESERVES	(85,528)	64,667	(48,745)
<b><u>SURPLUS/(DEFICIT) C/FWD</u></b>	<b><u>250,000</u></b>	<b><u>426,195</u></b>	<b><u>377,450</u></b>
<b><u>NOTE ON AVAILABLE BALANCES</u></b>			
SURPLUS/(DEFICIT) C/FWD	250,000	426,195	377,450
LESS PRUDENTIAL TARGET	(100,000)	(100,000)	(100,000)
<b><u>AVAILABLE FOR USE</u></b>	<b><u>150,000</u></b>	<b><u>326,195</u></b>	<b><u>277,450</u></b>

**VALUATION JOINT BOARD****Appendix 2****2014/15 REVENUE ESTIMATES SUBMISSION****Overview of General position:**

	£	£	%
(a) Revenue Budget			
Draft Net Expenditure 2014/15		2,713,205	
2013/14 Approved Expenditure		2,749,988	
Reduction in Net Expenditure		<u>(36,783)</u>	<u>(1.34%)</u>

**Main Variances:**

	£	£	%
<b><u>Increases</u></b>			
Staffing (pay award/ increments/ structural changes)	48,051		1.75%
Electoral Support System	9,750		0.35%
Electoral Participation	4,000		0.15%
Computer equipment	25,000		0.91%
Office Equipment	7,200		0.26%
Machine Rental	700		0.03%
Telephones	25,000		0.91%
Postages/Stationery	20,000		0.73%
Property Costs	<u>6,985</u>		0.25%
		146,686	
<b><u>Decreases</u></b>			
Other Staffing	727		0.03%
Lands Valuation Appeal Court	5,000		0.18%
Development & Modernisation	20,000		0.73%
Car Leasing	6,500		0.24%
Computer Licenses	2,000		0.07%
Administration/Miscellaneous	<u>7,964</u>		0.29%
		(42,191)	
<b><u>Movement in income</u></b>			
Increased Grant	(143,200)		(5.21%)
Decrease in Rent	<u>1,922</u>		0.07%
		<u>(141,278)</u>	
		<u>(36,783)</u>	<u>(1.34%)</u>

**VALUATION JOINT BOARD****Appendix 3****CALCULATION OF 2014/15 CONTSTITUENT AUTHORITY CONTRIBUTION**

	2013/14 CONT		2014/15 CONT		INCREASE (DECREASE)	
	£	%	£	%	£	%
<b>REVENUE BUDGET</b>						
ARGYLL AND BUTE	1,281,605	48.10	1,281,605	48.10	0	0.00
WEST DUNBARTONSHIRE	718,072	26.95	718,072	26.95	0	0.00
EAST DUNBARTONSHIRE	664,783	24.95	664,783	24.95	0	0.00
<b>TOTAL</b>	<b><u>2,664,460</u></b>		<b><u>2,664,460</u></b>		<b><u>0</u></b>	<b><u>0.00</u></b>

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

Report by Treasurer

Valuation Joint Board – 22 November 2013

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## **Subject: Capital Estimates 2014/15**

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

- 1.1** The purpose of this report is to seek approval of the draft Capital Estimates for 2014/15.

### **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 £19,280 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 2014/15.

### **4. Recommendations**

- 4.1** The Joint Board is requested to:
- a) Agree the 2014/15 Capital Plan of £19,280; and
  - b) Agree to carry forward the unearmarked resources in the 2013/14 Capital budget to fund the 2014/15 Capital Plan. Thus resulting in no capital requisition being required from each constituent authority for 2014/15.

.....  
**Stephen West**

**Treasurer**

**Date: 4 November 2013**

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

**Appendix:** 2014/15 Capital Plan



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

**2014/2015 CAPITAL PLAN**

Planned Upgrade of Personal Computers

The Board will be aware that the Assessor has a planned programme of annually upgrading personal computers (PCs). 12 PCs have been identified for replacement during 2014/15, and based on current recommended prices, the replacements should cost in the region of £350 for each PC.

Total Cost £4,200

PC Monitor Refresh

The last bulk purchase of monitors for Electoral Registration staff was in 2005/6. This means that they will be 8/9 years old and due for renewal. It is proposed to replace the monitors currently used by Electoral Registration staff during 2014/15, and based on current recommended prices, the replacements should cost in the region of £120 each.

Total Cost £3,480

Server Renewal

Our Electoral Management System provider has recommended changes to the specification to allow the effective running of the Electoral Management Software. The server that contains the Electoral Management System is due for Renewal in December 2015, however advice received from West Dunbartonshire Council states that there are risks involved in attempting to upgrade the specification of the server and recommend that where possible the server is replaced rather than upgraded. Indications are that the cost of replacing the server will be in the region of £11,600.

Total Cost £11,600

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

Report by Treasurer

Valuation Joint Board - 22 November 2013

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## **Subject: Audit Scotland's Final Audit Report to those charged with governance 2012/2013**

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

- 1.1** The purpose of this report is to advise Members of Audit Scotland's report on the audit of the Joint Board's accounts 2012/13.

### **2. Background**

- 2.1** Audit Scotland have completed their audit of the Joint Board's 2012/2013 annual accounts and have now signed the accounts with an unqualified audit certificate.
- 2.2** The audited annual report and final accounts were submitted to the Finance Sub-Committee on 25 September 2013 and are now submitted to Members as another agenda item at this meeting.
- 2.3** 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 2013 for consideration.

### **3. Main Issues**

- 3.1** Audit Scotland has confirmed that there are no key matters arising during the audit of the financial statements.
- 3.2** Appendix C: Annual Report on the 2012/13 Audit is intended to inform Members of the work carried out by Audit Scotland during 2012/13. A summary is provided on pages 10 and 11 of this report, with further detail provided on pages 12-23.
- 3.3** There were four recommendations identified in the report for further action which are highlighted in the action plan on pages 21 and 22 of the auditors report.

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

- 4.1** The Board has received an unqualified audit opinion on the accounts for 2012/13.
- 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 four Audit Scotland's recommendations and the Officer's proposed actions.
- 4.4** Members are requested to consider the issues raised in this report and the attached report from the Board's external auditors.

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Stephen West  
Treasurer

Date: 04 November 2013

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**Person to Contact:** Gillian McNeilly, Finance Manager  
West Dunbartonshire Council  
Telephone (01389) 737194  
E-mail: [gillian.mcneilly@west-dunbarton.gov.uk](mailto:gillian.mcneilly@west-dunbarton.gov.uk)

**Appendix:** Audit Scotland's Final Audit Report to those charged with governance 2012/13.

# Report to those charged with governance on the 2012/13 audit

<b>Audited Body:</b>	Dunbartonshire and Argyll & Bute Valuation Joint Board
<b>Committee:</b>	Finance Sub-Committee
<b>Date:</b>	25 September 2013

## Background

1. International Standard on Auditing (UK and Ireland) 260 (ISA 260) requires auditors to report specific matters arising from the audit of the financial statements to those charged with governance of a body in sufficient time to enable appropriate action.
2. This report sets out for the Dunbartonshire and Argyll & Bute Valuation Joint Board's (the Board) consideration the matters arising from the audit of the financial statements for 2012/13 that require to be reported under ISA 260. We are drawing to your attention those matters we think are worthy of note, so that you can consider them before the financial statements are approved and certified. It should be noted that the audit opinion reflects recent discussions with management and is subject to satisfactory conclusion of any outstanding matters.
3. We also present for your consideration our draft annual report on the 2012/13 audit which identifies significant findings from the financial statements audit. This report is attached at Appendix C.

## Status of the work

4. Our work on the financial statements is now complete. The more significant issues arising were discussed with the Treasurer at a meeting on 28 August 2013.

## Fraud

5. In presenting this report to the Principal Officer of the Board, we seek confirmation from those charged with governance of any instances of fraud that have arisen that should be brought to our attention. A specific confirmation from management in relation to fraud has been included in the draft letter of representation.

## Audit opinion and representations

6. Subject to the satisfactory conclusion of any outstanding matters and receipt of a revised set of financial statements for final review, we anticipate being able to issue an unqualified auditor's report on 25 September (the proposed report is attached at Appendix A). There are no anticipated modifications to the audit report.
7. We are required to report to those charged with governance all unadjusted misstatements which we have identified during the course of our audit, other than those of a trivial nature which we regard as errors less than £1,000.

8. A small number of minor presentational adjustments were identified within the financial statements during the course of our audit. These were discussed with senior finance officers who agreed to amend the unaudited financial statements. One monetary adjustment was made during the course of the audit with the agreement of senior finance officers. This was made following a post balance sheet date decision by the Board to return reserves balances to the constituent authorities. The monetary adjustment has had the effect of decreasing income by £293,315 but no effect on expenditure. Net assets as recorded in the balance sheet have decreased by £293,315.
9. We therefore have no unadjusted misstatements to bring to your attention.
10. As part of the completion of our audit we seek written assurances from the Accountable Officer on aspects of the financial statements and judgements and estimates made. A draft letter of representation under ISA580 is attached at Appendix B. This should be signed and returned by the Accountable Officer with the signed financial statements prior to the independent auditor's opinion being certified.

## Significant findings

11. During the course of the audit we have identified a number of issues regarding the provision of services from West Dunbartonshire Council, the work of Internal Audit, budget setting arrangements and forthcoming Council Tax banding appeals. The 'Action Plan' section of the attached annual audit report on the 2012/13 audit (Appendix A) sets out the issues we regard as those to be reported.
12. Subject to satisfactory conclusion of these outstanding matters we will issue our audit opinion along with the signed financial statements and the annual audit report. The attached draft annual report on the 2012/13 audit (Appendix A) will be updated to reflect the impact of any unresolved outstanding matters prior to issue in final form e.g. audit opinion.

# 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 2013 under Part VII of the Local Government (Scotland) Act 1973. The financial statements comprise the Comprehensive Income and Expenditure Statement, Movement in Reserves Statement, Balance Sheet, and Cash-Flow 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 2012/13 (the 2012/13 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 2012/13 Code of the state of the affairs of the body as at 31 March 2013 and of the income and expenditure of the body 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 2012/13 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 2012/13 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

The Athenaeum Building

8 Nelson Mandela Place

Glasgow

G2 1BT

25 September 2013

# Appendix B: ISA 580 - Letter of Representation

Elaine Boyd  
Senior Audit Manager  
Audit Scotland  
4th Floor, South Suite  
The Athenaeum Building  
8 Nelson Mandela Place  
Glasgow  
G2 1BT

Dear Elaine

## **2012/13 FINANCIAL STATEMENTS – DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD**

This representation letter is provided in connection with your audit of the financial statements of Dunbartonshire and Argyll & Bute Joint Board for the year ended 31 March 2013 for the purpose of expressing an opinion as to whether the financial statements present a true and fair view of the financial position of the Board as at 31 March 2013 and its income and expenditure for the year then ended.

I confirm to the best of my knowledge and belief, and having made appropriate enquiries of senior officers, the following representations:

### **Legality of Financial Transactions**

The financial transactions of Dunbartonshire and Argyll & Bute Valuation Joint Board are in accordance with the relevant legislation and regulations governing it. All known or possible non-compliance with laws and regulations whose effects should be considered when preparing financial statements have been disclosed to you, together with the actual or contingent consequences which may arise.

### **Accounting Policies**

All material accounting policies adopted are as shown in the Statement of Accounting Policies. The continuing appropriateness of the Board's accounting policies and estimation techniques will be reviewed on a regular basis, having regard to the concepts and qualitative



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characteristics set out in the Code of Practice on Local Authority Accounting in the United Kingdom ("the Code").

The accounts of the Dunbartonshire and Argyll & Bute Valuation Joint Board have been prepared on a going concern basis. I have assessed the partnership's ability to carry on as a going concern and it has been considered appropriate to adopt this basis for the preparation of these financial statements.

### **Assets**

On realisation in the ordinary course of the Board's business the current assets in the balance sheet are expected, in my opinion, to produce at least the amounts at which they are stated.

### **Liabilities**

All liabilities have been provided for in the books of account.

### **Contingent Liabilities**

There are no significant contingent liabilities arising either under formal agreements or through informal undertakings requiring disclosure in the accounts.

### **Provisions**

There are no material liabilities which have resulted, or may be expected to result, by legal action or otherwise, from events which had occurred by the balance sheet date, and of which Dunbartonshire and Argyll & Bute Valuation Joint Board could reasonably be expected to be aware. As a result, no provision is included in the accounts.

### **Commitments**

Dunbartonshire and Argyll & Bute Valuation Joint Board has no commitments under capital contracts or any other significant commitments or obligations which might adversely affect the partnership, which have not been disclosed.

### **Other Matters**

The results for the period were not materially affected by:

- (i) transactions of a sort not usually undertaken by the board
- (ii) circumstances of an exceptional or non-recurrent nature
- (iii) charges or credits relating to prior periods
- (iv) any change in the basis of accounting.

All financial statement misstatements identified in the course of the audit have been corrected.

### **Corporate Governance**

I acknowledge, as the officer with responsibility for the proper administration of the Dunbartonshire and Argyll & Bute Valuation Joint Board's financial affairs under section 95 of

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the Local Government (Scotland) Act 1973, my responsibility for the systems for internal control and that the disclosures I have made are in accordance with guidance on statements on the system of internal control.

I acknowledge that it is the responsibility of Dunbartonshire and Argyll & Bute Valuation Joint Board to prevent and detect fraud and other irregularity. I have considered the risk that the financial statements may be materially misstated as a result of fraud. I have disclosed to the auditor the results of this review, including any allegations of fraud or suspected fraud affecting the financial statements. There have been no irregularities involving management or employees who have a significant role in internal control or that could have a material effect on the financial statements.

### **General**

I acknowledge my responsibility, and that of the Dunbartonshire and Argyll & Bute Valuation Joint Board, for the financial statements. All the accounting records requested have been made available to you for the purposes of your audit. All material agreements and transactions undertaken by board have been properly reflected in the financial statements. All other records and information have been made available to you, including minutes of all board and other meetings.

Disclosure has been made in the financial statements of all matters necessary for them to present a true and fair view of the transactions and state of affairs of the Board for the year ended 31 March 2013.

### **Events Subsequent to the Date of the Balance Sheet**

There has been one material event since the date of the balance sheet which required revision of the figures in the financial statements or notes thereto including contingent assets and liabilities. On 14 June 2013 the Board approved the return of £293,315 of reserves to constituent authorities which resulted in an amendment to the Movement in Reserves Statement, the Balance Sheet and subsequent notes to the financial statements.

Since the date of the balance sheet no further events or transactions have occurred which, though properly excluded from the accounts, are of such importance that they should be brought to your notice.

Yours sincerely

Stephen West, Treasurer

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# **Appendix C: Annual Report on the 2012/13 Audit**

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# Dunbartonshire and Argyll & Bute Valuation Joint Board

## Annual Report on the 2012/13 Audit



September 2013

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# Key messages

## Financial statements

In 2012/13, we audited the financial statements and looked at aspects of governance within Dunbartonshire and Argyll & Bute Valuation Joint Board (the Board). This section of the 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 2012/13.
- 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 £2.776 million in 2012/13 with this being funded through constituent contributions of £2.719 million and £0.057 million of cumulative balance brought forward from prior years. The outturn for 2012/13 was net expenditure of £2.563 million resulting in an in year favourable variance of £0.156 million. However following a decision made on 14 June 2013 by the Board, £0.293m of reserves balances were returned to constituent authorities which resulted in a cumulative deficit of £0.137 million being carried forward into 2013/14.

The Board's net liabilities have increased by £1.155 million in the 2012/13 financial year to £2.513 million due predominantly to a £0.987 million rise in the Board's net pension liability.

## Governance

West Dunbartonshire Council (WDC) provides internal audit services to the Board. The Statement on the System of Internal Financial Control (SSIFC) for the year 2012/13, 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.

The support services provided by WDC are subject to the scrutiny of WDC's own Internal Audit section which has arrangements in place to test the main financial systems. However these arrangements do not go as far as ensuring that transactions involving the Board will be audited, leaving a risk that certain Board activities may not be tested to ensure key controls are in place.

## 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

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publish the electoral register and has maintained high levels of customer satisfaction. The Board has adopted a sound methodology for performance reporting which encourages continuous improvement through setting higher standards year on year.

It has been recognised that the Council Tax bandings of approximately 1,000 domestic properties within East Dunbartonshire require reassessment to ascertain if their current 'E' band should be reduced to a 'D' band. Based on historic appeals, it is considered that approximately 70% may be adjusted. The Board are putting in place measures to resource the additional workload with a focus on completing the majority of reassessments prior to the next council tax billing run in February 2014. However there is a risk that the Board may find it difficult to maintain current performance levels.

## Outlook

Looking ahead, it is clear that the outlook for public spending for the period 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.

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# Introduction

1. This report is the summary of our findings arising from the 2012/13 audit of the Board. The nature and scope of the audit were outlined in the Audit Plan presented to management in January 2013, and follow the requirements of the Code of Audit Practice prepared by Audit Scotland applying from accounting periods on or after 1 April 2012. 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. The section of the report entitled 'Action Plan' sets 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.

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# 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
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 2012/13, concluding that the financial statements:
  - give a true and fair view, in accordance with relevant legal and regulatory requirements and the 2012/13 Code, of the financial position of the Board as at 31 March 2013 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 Balance Sheet shows that the board currently has a net liability of £2.513m (increased by £1.155m) net liability in 2012/13. This increase is almost entirely due to a £0.987m increase in the 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



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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. WDC have identified areas for improvement in the Council's Annual Governance Statement, 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 2012/13 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 2012/13 (the 2012 Code). We are satisfied that the Board prepared the 2012/13 financial statements in accordance with the 2012 Code.

## **Accounts preparation & submission**

13. The Board's financial statements were submitted to the Controller of Audit by the deadline of 30 June 2013.
14. Final accounts preparation procedures and working papers were of a good standard with the audit resulting in mainly presentational and other minor changes. The most significant adjustment was made following a decision made on 14 June 2013 by the Board to approve the return of £0.293m of reserves to constituent authorities that resulted in an amendment to the Movement in Reserves Statement, the Balance Sheet and subsequent notes to the financial statements.
15. All errors identified during the audit have been corrected and therefore there are no unadjusted misstatements to bring to your attention.

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# Financial position

16. Audited bodies are responsible for conducting their affairs and for putting in place proper arrangements to ensure that their financial position is soundly based.
17. 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.
18. These are key areas in the current economic circumstances. This section summarises the financial position and outlook for the Board.

## Financial results

### Budgetary control

19. In 2012/13 the Board budgeted to incur a deficit on the provision of services of £56,690. The actual deficit as presented in the Treasurer's Foreword in the financial statements as £136,608. This variance is largely due to a decision of the Board to Constituent Contributions rather than retain these balances in reserves. As the budget is prepared without these adjustments it is appropriate for the analysis in the foreword to be presented in this way. The deficit of £136,608 compares to a budgeted break-even which was constructed using £56,690 of reserves balances with the overall underspend against budget being £213,397. 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

20. As detailed at paragraph 9, the Board's balance sheet at 31 March 2013 reflected net liabilities of £2.512m, a deterioration of £1.155m over the previous year mainly due to the movement in the pension liability during 2012/13.
21. The Members of the Board approved a new reserves policy which now provides the Board with the authority to hold general fund reserves and carry forward revenue balances which are disclosed in the balance sheet as a reserve. Previously, this was recorded on the Balance Sheet as a creditor due to the three constituent authorities. Due to the change in policy, the Board's Financial Regulations should be updated to include the new reserves policy however as at the date of reporting, no update has occurred though assurances are in place to suggest that this will take place.

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22. In managing previous years spend against budget substantial reserves have been accrued by the Board, and for the first time a refund has been issued to the three constituent local authorities. In generating future budgets management and the Board should consider the appropriate level of budget setting, including consideration of the inclusion of vacant posts, for example, to ensure that contributions made to the Board by the constituent authorities are set at appropriate levels

**Action Plan 1**

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# Governance and accountability

23. 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).

## Statement on the systems of internal financial control (SSIFC)

24. We are satisfied with the disclosures made in the statement on the SSIFC and the adequacy of the process put in place by the Board to obtain the necessary assurances. Although not currently a mandatory requirement within Scotland a number of Scottish local authorities produce an annual governance statement rather than an SSIFC. The annual governance statement is a more detailed and comprehensive statement than the SSIFC. West Dunbartonshire Council prepares an annual governance statement for their financial statements, and as the Board uses the financial systems of the Council, progression to an annual governance statement would ensure a consistent approach.

## Relationship with host authority

25. 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. A finalised SLA is currently not in place to clarify and support service provision.

**Action Plan 2**

## Internal control

26. 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.
27. In 2012/13, Internal audit reviewed WDC's payroll and main accounting systems (which are both used by or have on impact for the Board) and found these to satisfactory.
28. 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 2013 we concluded that although there were important areas where improvements could be made there are adequate controls operating over the main financial systems.

- 
29. The support services provided by WDC are subject to the scrutiny of WDC's own Internal Audit. The Internal Audit section have arrangements in place, through the provision of an audit remit, to ensure their testing covers transactions involving WDC and other bodies such as West Dunbartonshire Leisure Trust. However these arrangements do not go as far as ensuring that those transactions involving the Board will be audited. This omission leaves a risk that certain Board activities may not be tested to ensure key controls are in place. In order to achieve all of the required assurance levels, Audit Scotland have performed relevant audit work to cover the financial operations of the Board.

**Action Plan 3**

**Key staffing changes**

30. In September 2013 the Depute Assessor based in the Campbeltown office retired from his duties with the Board. The Board have successfully recruited to fill this vacancy with the new Depute Assessor to be based in Clydebank. This increases the risk of a reduction in managerial capacity to oversee the operations of the Campbeltown office.

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# Performance

31. The Assessor's report in the Board's 2012/13 annual report provides a comprehensive and balanced review of the Board's performance of the year ending 31 March 2013. 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.
32. 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/>).
33. In particular the Assessor notes that the Board:
- Exceeded its target of 93% to issue Council Tax banding notices within three months of the date that amendments to the valuation list become effective.
  - Missed its target of 80% to issue Non-Domestic Rates valuation notices within three months of the date that amendments to the valuation roll become effective. Performance varied with Argyll & Bute and West Dunbartonshire achieving 78% and East Dunbartonshire 69%.
  - Completed the annual canvass on schedule and met the statutory deadline to publish the electoral register by 1 December 2012.
  - Maintained high levels of customer satisfaction as evidenced through their annual customer satisfaction survey.

## Council tax banding appeals

34. In September 2013 it was recognised that the council tax bands of approximately 1,000 domestic properties within East Dunbartonshire required reassessment to ascertain if their current 'E' band should be reduced to a 'D' band. It is not currently possible to more accurately quantify the number of properties affected, or the number which will need their bands adjusted however, based on historic appeals, it is considered that approximately 70% may be adjusted. The Board are putting in place measures to resource the additional workload with a focus on completing the majority of reassessments prior to the next council tax billing run in February 2014. However it is recognised that it won't be possible to complete them all by this date. Whilst the reduction in number of Non-Domestic Rates appeals will help alleviate the impact of this additional workload there is still a risk that the Board may find it difficult to maintain current performance levels. There may be a further financial consideration should there be a need to apply yet more resource to the issue.

**Action Plan 4**

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## Non-Domestic Rates running roll appeals

35. In our Annual Report on the 2011/12 Audit, concerns were raised in relation to a material increase in the number of running roll appeals received in 2010/11 and 2011/12 and its impact on the workload of staff although the Assessor was confident that these workloads were manageable. The Assessor provided assurances on the current position stating that by May 2013 there were only 489 outstanding appeals and that he was confident that the remainder of these will be dealt with by the statutory deadline of 31st December 2013.

## Electoral registration

36. In his annual report the Assessor makes reference to Scottish Government plans to introduce Individual Electoral Registration (IER) in 2014. A Confirmation Dry Run of this system was performed in August 2013 and the Board have only recently received the results of this which will subsequently be analysed for planning purposes. A report will be issued to the Board in November 2013.
37. Further to this, the registration of 16 and 17 year olds for the Scottish Independence Referendum of 2014 will commence in October 2013.

# Action Plan

## Key Risk Areas and Planned Management Action

Action Point	Refer Para No	Risk Identified	Planned Management Action	Responsible Officer	Target Date
1	22	<b>Budget Setting</b> <p>The accruing of revenue reserves in recent years has resulted in the DABVJB issuing a refund to the three constituent authorities for the first time.</p> <p>Management and the Board should consider the appropriate level of budget setting to ensure that contributions made to the Board by the constituent authorities are set at appropriate levels.</p> <p><b><i>Risk - Budgets are not aligned to projected expenditure.</i></b></p>	Assessor will work with Treasurer to ensure that Budgets accurately match expected expenditure.	Treasurer	November 2013
2	25	<b>Service Level Agreements (SLAs)</b> <p>There are no SLAs in place to define the support services provided to the Board by West Dunbartonshire Council.</p> <p><b><i>Risk - there is insufficient clarity over issues such as service definition, performance measurement, duties, warranties and</i></b></p>	Assessor will work with Treasurer to ensure that SLA is presented to the Joint Board	Treasurer / Assessor & ERO	November 2013



Action Point	Refer Para No	Risk Identified	Planned Management Action	Responsible Officer	Target Date
		<b><i>termination of agreement.</i></b>			
3	29	<p><b>Internal Audit Coverage</b></p> <p>The Board uses the major financial systems of West Dunbartonshire Council which are tested by the Council's Internal Audit department. Internal Audit planning files detail the testing to be carried out on financial systems involving income, expenditure and payroll across various different bodies however no reference is made to Board transactions.</p> <p><b><i>Risk - transactions involving the Board may not be subject to appropriate coverage by Internal Audit.</i></b></p>	Internal Audit will be asked to ensure that any samples taken while testing financial systems include a representative sample from the Valuation Joint Board	Treasurer	September 2013
4	34	<p><b>Council Tax Banding Appeals</b></p> <p>In September 2013 it was recognised that the council tax bands of approximately 1,000 domestic properties within East Dunbartonshire required reassessment to ascertain if their current 'E' band should be reduced to a 'D' band. This will impact on the workload of valuation staff.</p> <p><b><i>Risk - the Board may find it difficult to deliver its statutory duties and achieve the targets it has</i></b></p>	<p>A specific team has been established to pro-actively tackle the issue in East Dunbartonshire.</p> <p>Managers will continue to monitor performance in all areas of operation and re-apply resources as deemed fit.</p>	<p>Assessor &amp; ERO</p> <p>Assessor &amp; ERO</p>	<p>In place September 2013</p> <p>Ongoing</p>

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Action Point	Refer Para No	Risk Identified	Planned Management Action	Responsible Officer	Target Date
		<i>set for its key performance indicators.</i>			

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

Report by Treasurer

Valuation Joint Board - 22 November 2013

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## **Subject: Annual Report and Final Accounts – Year Ending 31 March 2013**

### **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 2013.

### **2. Background**

- 2.1** I am pleased to report that the draft report and accounts were submitted to the Accounts Commission by 28 June 2013, with the final audited report and accounts being signed on 25 September 2013.
- 2.2** The audited annual report and final accounts were submitted to the Finance Sub-Committee on 25 September 2013.
- 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. The Joint Board's 2012/13 budget was constructed to break even using £56,690 of balances. As at 31 March 2013 the Board held total usable reserves of £439,016 (of which £77,488 are unapplied capital reserves), with the remaining balance comprising revenue reserves of £361,528. Of this, a sum of £111,528 is held as earmarked balances, leaving £250,000 of general reserves for future use (including £100,000 prudential reserve).

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

- 4.1** The Board has received an unqualified audit opinion in relation to the financial statements for the financial year 2012/13.
- 4.2** Members are requested to note the financial statements for the year to 31 March 2013.

.....  
**Stephen West**

**Treasurer**

**Date: 22 November 2013**

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

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



*Dunbartonshire and Argyll & Bute  
Valuation Joint Board*

**ANNUAL REPORT  
AND  
FINANCIAL STATEMENTS  
FOR YEAR ENDING 31 MARCH 2013**

***DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD  
ANNUAL REPORT AND FINANCIAL STATEMENTS***

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***DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD  
ANNUAL REPORT AND FINANCIAL STATEMENTS***

**MEMBERS AS AT 31 MARCH 2013**

**JOINT BOARD MEMBERS**

**ARGYLL & BUTE COUNCIL**

Councillor John Semple  
Councillor Fred Hall  
Councillor Richard Trail  
Councillor John McAlpine  
Councillor Gordon Blair

**EAST DUNBARTONSHIRE COUNCIL**

Councillor Jim Gibbons  
Councillor Vaughan Moody  
Councillor John Jamieson  
Councillor Manjinder Shergill  
Councillor Bill Hendry  
Councillor Michael O'Donnell

**WEST DUNBARTONSHIRE COUNCIL**

Councillor Jim Brown  
Councillor Jonathan McColl  
Councillor Tommy Rainey  
Councillor Kath Ryall  
Councillor Lawrence O'Neill

# ***DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD ANNUAL REPORT AND FINANCIAL STATEMENTS***

## **GENERAL SERVICE AIMS AND OBJECTIVES**

### **WHO WE ARE AND WHAT WE DO**

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

### **OUR AIMS**

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

### **COMMITMENTS**

We are committed to:

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



# ***DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD ANNUAL REPORT AND FINANCIAL STATEMENTS***

## **1.0 INTRODUCTION**

I am pleased to present my Annual Report in relation to the 2012/13 financial year.

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

The 2010 Non-Domestic Rating Revaluation came into effect at 1<sup>st</sup> April 2010 and appeals against the proposed values were received in the period up to 30<sup>th</sup> September 2010. Running roll and 'material change of circumstances' appeals were received throughout the 2012/13 year, though the numbers of these were significantly down on the peaks of the previous two years.

Maintenance activity in relation to our Council Tax functions remained more or less at expected levels and appeal activity was similar to previous years.

In relation to our Electoral Registration functions, the year started with the provision of registers and associated support for the Scottish Local Government elections on 3<sup>rd</sup> May 2012. The annual canvass was completed on time and feedback from the Electoral Commission's performance regime was good.

The local elections in May 2012 saw the formation of a new Joint Board in June 2012. Councillor Jim Brown of West Dunbartonshire Council was elected as Convenor of the Board and Councillor Vaughan Moody of East Dunbartonshire Council was elected as Vice Convenor.

Following the resignation of Andrew Fraser from the post of Head of Legal, Democratic and Regulatory Services within West Dunbartonshire Council, his replacement in that post, Mr Peter Hesselst assumed the post of Clerk to the Valuation Joint Board in February 2013.

The Valuation Joint Board (VJB) Management Team continues to be the main forum for decision making within the organisation. It met regularly throughout 2012/13 to manage statutory functions and operations, and develop, implement and monitor policies and strategies.

## **2.0 GENERAL PROGRESS IN RELATION TO STATUTORY FUNCTIONS**

### **2.1 NON-DOMESTIC RATING**

#### **Aims**

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

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## **2.1 NON-DOMESTIC RATING (Cont'd)**

### **2005 Revaluation**

The vast majority of Revaluation appeals had been disposed of by the statutory deadline of 31<sup>st</sup> December 2008. Eight appeals, having been referred to the Lands Tribunal, were outstanding at the start of the year. One appeal for the Gas Undertaking in Scotland (NAV/RV £70,910,000) was withdrawn and three for telecommunications subjects were disposed of by adjustment during the year leaving 4 outstanding.

### **Maintenance of the Valuation Roll**

Throughout the year, professional and technical staff have been involved in the routine updating of the Valuation Roll to take account of additions, alterations and deletions. 1,369 amendments were made to the Valuation Roll during the year.

Total Number of entries @ 1st April 2012	12,561
Total Rateable Value @ 1st April 2012	£326.1 million
Total Number of entries @ 31st March 2013	13,007
Total Rateable Value @ 31st March 2013	£326.3 million

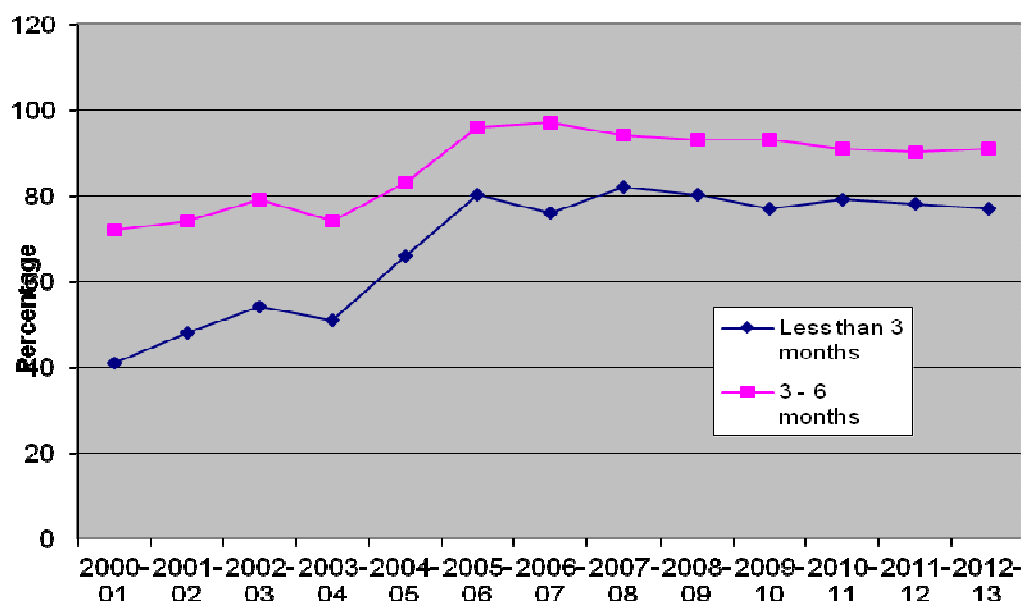
The Key Performance Indicator in relation to non-domestic valuation has been defined as the time taken from the date on which amendments to the Valuation Roll are effective to the date a Valuation Notice in respect of that change is issued. The following table sets out the target and actual performance information for 2012/13 compared with the actual figures for 2011/12.

Period	Actual 2011/12	Target 2012/13	Actual 2012/13			
			<i>Argyll &amp; Bute</i>	<i>West Dunbartonshire</i>	<i>East Dunbartonshire</i>	<i>Whole Area VJB</i>
0-3 months	<b>77.8%</b>	80%	78%	78%	69%	<b>77.1%</b>
3-6 months	<b>12.6%</b>	12%	14%	15%	16%	<b>14.1%</b>
>6 months	<b>9.6%</b>	8%	8%	7%	16%	<b>8.8%</b>

Although not all of our targets were achieved, performance was maintained at similar levels to recent years. This relative success was achieved despite hundreds of retrospective requests for new entries to be made in the valuation roll at one particular caravan park – a matter over which we have no control. Performance in relation to service provision since the inception of the Best Value regime (see page 5).

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## **2.1 NON-DOMESTIC RATING (Cont'd)**



### **2005 Running Roll Appeals**

At the start of 2012/13, 46 'Running Roll' appeals were outstanding from the 2005 Valuation Roll.

During the year 5 appeals, including one for the Gas Transmission Network (NAV/RV £39,030,000), were disposed of without the requirement to proceed to formal hearing. The Lands Tribunal did hear 'sample' or 'lead' cases in respect of Mobile Telecommunications subjects with the outcome likely to be applied to the outstanding appeals for these subjects locally. It is expected, however, that the Lands Tribunal decision is likely to be appealed to the Lands Valuation Appeal Court.

### **2010 Revaluation**

The 2010 Revaluation took effect from 1st April 2010.

Rateable values are one of 2 elements in the calculation of business rates. The other is the annual national rate poundage which is set by Scottish Ministers. Multiplying a property's rateable value by the poundage rate set determines the initial rate bill, subject to any reliefs or supplements which may apply, in any year for each property. Following a commitment given by Scottish Ministers in 2007, the rate poundage for 2012-13 in Scotland was set to match the rate set for England at 45.0p.

### **2010 Revaluation Appeals**

A total of 3,391 appeals were received before 30<sup>th</sup> September 2010, which was the last date for submission of such appeals. The statutory requirement is that Revaluation appeals are disposed of by Committees prior to 31st December 2013 and these will require to be cited for hearing before 30<sup>th</sup> June 2013.

At the start of 2012/13, 1,361 Revaluation appeals were outstanding. To facilitate the disposal of these appeals, Valuation Appeal Committee Hearings were scheduled throughout the year by arrangement with the relevant Secretary/Assistant Secretaries to the Panels.

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## **2.1 NON-DOMESTIC RATING (Cont'd)**

Initially, disposal of appeals was slow as progress was dependent upon two Lands Valuation Appeal Court appeals which were heard in May 2012. Following publication of the Opinions in these cases in September, staff entered into an intense period of negotiations and disposals. 788 appeals were disposed of prior to the end of the 2012/13 year leaving 573 outstanding. Of the Revaluation appeals disposed of to date 2,026 (71.9%) have been withdrawn and 792 (28.1%) resulted in adjustments being made to the rateable value. The loss in Rateable Value resulting from revaluation appeals settled to 31<sup>st</sup> March 2013 was 1.07% of the total value in the Revaluation Roll

### **2010 Running Roll Appeals**

The fact that the effects of the downturn in the economy continued to be felt after 1st April 2010 resulted in unprecedented numbers of running roll appeals being submitted during 2010/11 (2,242) and 2011/12 (2,030). Lands Valuation Appeals Court (LVAC) Opinions issued during the year resulted both in significant numbers of these existing appeals being disposed of and in the number of appeals submitted during the year returning to a near normal 302. At the end of the financial year 1,789 running roll appeals remained outstanding, the majority of which will require to be disposed of prior to 31<sup>st</sup> December 2013.

### **Scottish Government Consultation – “Supporting Business – Promoting Growth”**

In November 2012 the Scottish Government Finance Secretary, Mr John Swinney, announced the delay of the scheduled 2015 NDR Revaluation to 2017 and issued a consultation on the future of the Non-Domestic Rating system. Although the objectives of the consultation were to:-

- Help stimulate sustainable economic growth
- Improve the transparency of the rating system, and
- Streamline the operation of the rating system,

the consultation document was fairly open in inviting suggestions for change.

The Joint Board's interests were represented by my being one of the main authors of the Scottish Assessors Association's response to the consultation. An analysis of the wide variety of consultation responses is expected during the summer of 2013.

## **2.2 COUNCIL TAX**

### **Aims**

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

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## **2.2 COUNCIL TAX (Cont'd)**

### **Maintenance of Valuation List**

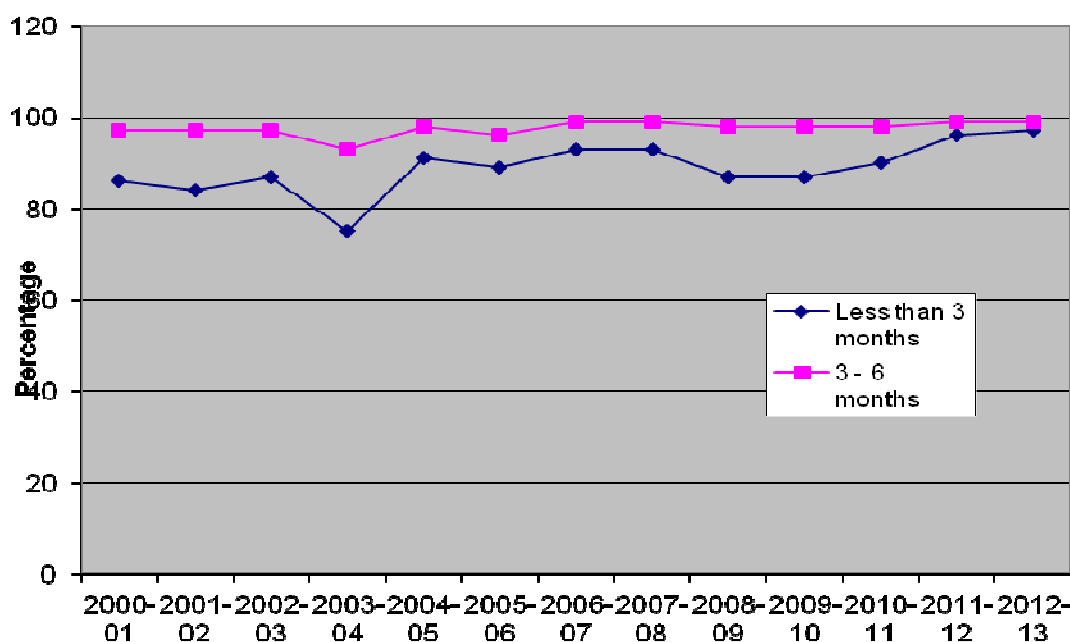
Activity in the housing market during the year to 31st March 2013 has resulted in a net increase in the number of dwellings shown in the Council Tax List.

Total Number of entries @ 1st April 2012	141,478
Additions during year to 31st March 2013	1,110
Deletions during year to 31st March 2013	441
Total Number of entries @ 31 <sup>st</sup> March 2013	142,147

The Key Performance Indicator in relation to Council Tax has been defined as the time taken from the date on which additions to the Valuation List are effective to the date a Banding Notice in respect of that new entry is issued. The following table sets out the target and actual performance information for 2012/13 compared with the actual figures for 2011/12 and shows that our targets at both 3 and 6 months were achieved and our previous performance levels were exceeded, despite my questioning the sustainability of the 2011/12 performance levels.

Period	Actual 2011/12	Target 2012/13	Actual 2012/13			
			Argyll & Bute	West Dunbartonshire	East Dunbartonshire	Whole VJB Area
0-3 months	96%	93%	91.6%	100%	99.5%	<b>96.5%</b>
3-6 months	2.6%	5%	5.1%	0%	0.5%	<b>2.2%</b>
>6 months	1.4%	2%	3.2%	0%	0%	<b>1.3%</b>

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



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## **2.2 COUNCIL TAX (Cont'd)**

Council Tax legislation permits Assessors to amend bands when a property has been altered and subsequently sold. Professional and technical staff have been engaged in completing surveys of such properties and making amendments where appropriate. During 2012/13, 70 band amendments were effected compared to 73 in 2011/2 and 58 in 2010/11. This is a very small number of changes when compared to the workload required to comply with the duty.

### **Proposals and Appeals**

108 proposals and appeals were outstanding at the start of 2012/13 and 533 were submitted during the year. In the same period, 527 were disposed of, leaving 114 outstanding.

## **2.3 ELECTORAL REGISTRATION**

### **Aims**

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

### **Published Electoral Register**

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

Canvass forms were initially issued to 138,348 households with a first reminder being sent to 52,400 addresses and a second reminder being sent to 658 households. Once again, the approach taken to the door-to-door canvass was to visit properties after secondary checks of the registers against other data sources had been made. The canvassers were trained to give help and advice to householders and encouraged to ingather completed forms. 12,283 households were visited by canvassers and 1,815 forms were returned by this method.

The final return at the conclusion of the canvass was 93.74%, of which 24.68% were householders who made their returns by telephone, short message service (text message) or internet and 1.31% were returns via canvassers. This return rate was slightly up on the 92.42% return in 2011, 92.28% in 2010 and 92.12% in 2009. The total return by Council area is shown below:-

Argyll & Bute Council	95.16%
East Dunbartonshire Council	95.39%
West Dunbartonshire Council	90.54%
<b>VJB Area</b>	<b>93.74%</b>

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## **2.3 ELECTORAL REGISTRATION(Cont'd)**

Elector take-up of the telephone, internet and short message service/text reply facilities for 'No Change' returns has varied since start-up with the return via these services representing 24.68%% of the total return this year.

<b>Method of Return</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>
Telephone	12,172	16,554	14, 196	15,076	16,074	16,589	14,630	14,367
Internet	5,363	8,849	9,244	9,554	11,348	13,404	15,252	14,037
SMS/text				2,410	3,176	5,222	5,812	5,738

The number of changes to the Register during the 2012 canvass period was as follows: -

Elector Additions	17,122
Elector Deletions	11,982
Total Electorate @ 29 <sup>th</sup> November 2012	219,117

The total electorate figure at 1<sup>st</sup> December 2012 shows a continuing rise in the number of electors contained in the published register from the low point in 2009.

<b>Year</b>	<b>No of Electors</b>
2012	219,117
2011	217,065
2010	216,433
2009	215,460
2008	216,241
2007	218,875
2006	218,399
2005	217,559

With the exception of 2008 when there was a legislative change affecting absent voting procedures, the number of Absent Voters on the Register had increased year-on-year for some time now. 2012 saw another 1.5% rise on the figures at publication of the 2011 registers.

<b>Year</b>	<b>No of Absent Voters</b>
2012	29,501
2011	29,076
2010	27,365
2009	24,899
2008	23,095
2007	24,045

This pattern of increase is likely to be affected in 2013 by the requirement to refresh the personal identifiers of those Absent Voters who first submitted these details when the legislation was introduced in 2008.

The full Electoral Register can only be provided for certain limited statutory purposes, while an Edited Register can be sold to anyone for any purpose. Electors must advise the Electoral Registration Officer annually if they wish their name to be removed from the edited version. A change to the canvass form design to clarify the electors' requirement to make a positive decision each year, which was introduced in 2011, is probably the reason why the number of opted-out electors has dropped over the last two years.

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## **2.3 ELECTORAL REGISTRATION(Cont'd)**

<b>Year</b>	<b>%age of Electors Opted out</b>
2012	19.5%
2011	21.0%
2010	27.2%
2009	25.3%
2008	21.7%
2007	13.4%
2006	17.3%
2005	8.4%
2004	7.3%

### **Rolling Registration**

The process of dealing with applications for changes to the Register continued outwith the canvass period and, using sources such as Council Taxpayer records, a pro-active approach to change information was adopted. The changes to the Electoral Register between January and September 2012 were as follows: -

Elector Additions	5,718
Elector Deletions	7,064
Total Amendments	12,782

and the following changes were made to the Register between publication on 29<sup>th</sup> November 2012 and the March 2013 cut-off for the 1<sup>st</sup> April update:-

Elector Additions	2,286
Elector Deletions	2,711
Total Amendments	4,997

Between publication of the registers on 29<sup>th</sup> December 2012 and the end of the financial year, 21,642 individual voter registration forms were issued to households with around 47% of the additions and deletions referred to above resulting from these activities.

### **Electoral Administration**

The Local Electoral Administration (Scotland) Act 2011 established a formal role for the Scottish Electoral Management Board in co-ordinating electoral administration. Mary Pitcaithly, Returning Officer for Falkirk Council was appointed as Convenor by a joint group containing representation from the Scottish Government, the Scotland Office and the Electoral Commission. The Board has three Electoral Registration Officer members.

The Electoral Management Board provided guidance and direction in the preparations for the May 2012 elections.

### **Electoral Performance**

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

In 2012 the Electoral Commission reviewed its approach to the collection of performance information with our self-assessment having to be submitted in advance of the annual canvass and the statistical data being submitted following the publication of the revised register in November.



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## **2.3 ELECTORAL REGISTRATION(Cont'd)**

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

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

The Joint Board self-assessed as performing ‘Above the Standard’ in 6 of the 10 standards and ‘Meeting the Standard’ in the remaining 4 and Electoral Commission follow-up activity confirmed this position.

### **Elections**

Registers and associated lists and data were provided to Returning Officers for the Scottish Local Government elections on 3<sup>rd</sup> May 2012.

Registers were also provided for a local by-election in East Dunbartonshire Council on 13<sup>th</sup> September 2012.

Elections tend to be good tests of the completeness and accuracy of the registers and I am pleased to report that these elections generally proceeded without problems of any significance arising.

### **Individual Electoral Registration (IER)**

Following the publication of The Electoral Registration and Administration Bill 2012 on the 10<sup>th</sup> May 2012 the Scottish Assessors Association’s Electoral Registration Committee engaged 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. After lengthy debate and several amendments in the two houses of Parliament the Bill received Royal Assent on 31<sup>st</sup> January 2013.

The Electoral Registration and Administration Act is an empowering act which will require a swathe of Secondary Regulations. Drafts of these were first published in September 2012 and, following several amendments revised drafts were published in March 2013. Two statutory instruments have already been passed allowing the annual canvass in 2013 to be delayed and to permit a trial run of data matching with the Department of Work and Pensions (see below). This trial will allow planning to take place before the live transition to individual electoral Registration in 2014.

The transition to IER involves a ‘Confirmation’ stage where existing Electoral Registers will be matched against DWP data and where matches are made individuals will not be required to submit individual applications/personal details. Where matches are not achieved a ‘write-out’ process, similar to an annual canvass, will result in the issue of Household Enquiry forms and/or Individual Electoral Application forms to households and individuals seeking submission of their details, including their dates of Birth and National insurance numbers.

The transition process will be complex, requires significant changes to our Electoral Management/ICT systems and is likely to require additional funding. Detailed planning for implementation of the process will be completed following the Confirmation Dry Run which will take place during August 2013.

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## **2.3 ELECTORAL REGISTRATION(Cont'd)**

### **Referendum on Scottish Independence**

The 'Edinburgh Agreement' which was signed on 12<sup>th</sup> October 2012 cleared the way for a single question referendum to be held on Scottish independence. To facilitate this, the Scottish Parliament Published two Bills in March 2013. The Scottish Independence Referendum Bill lays out the general rules for the conduct of the referendum, which is to be held on 18<sup>th</sup> September 2014, and the Scottish Independence Referendum (Franchise) Bill establishes who can vote at the referendum, including the extension of the franchise to 16 and 17 year olds by way of a Register of Young Voters. The year, therefore, concluded with EROs consulting with the Scottish Government on the detailed implementation and funding of the changes that will be required to comply with the Bill.

## **3.0 GENERAL PROGRESS IN RELATION TO OTHER MATTERS**

### **3.1 INFORMATION AND COMMUNICATIONS TECHNOLOGY**

#### **IT and Computer Provision**

Computers and IT systems continue to be maintained and upgraded as required to meet operational needs and in accordance with the recommendations from West Dunbartonshire Council's Information Communication Technology (ICT). During the financial year we planned to replace 11 PCs with a mix of lap-tops and PCs. The devices were purchased during the year but, unfortunately, limited resources within West Dunbartonshire Council's ICT department prevented us from rolling these out before the year ended.

It was reported in 2012 that we were experiencing intermittent issues with connection to and network performance in our Cambeltown office and that we were initiating a full review of the move to broadband. Steps have been taken to improve resilience but, as yet, we are still waiting to receive formal advice from West Dunbartonshire Council's ICT Department on how best to proceed in the long term.

In February 2012 a new server and associated software were procured for the purposes of establishing a disaster recovery solution for our electoral management system. The server was installed in the period up to April 2012 and was functional in time for the local government elections.

Late in the year we successfully completed the first stage of connecting to the Governments Digital Service which will underpin the new IER system (see above).

The Assessor's 'Progress' system, which supports our valuation functions, was further developed to provide 'one-stop' access to a range of valuation information such as survey reports, valuations, photographs, outstanding survey workloads and so on.

#### **Scottish Assessors Association Web Site**

Throughout the year, staff continued to actively participate in the project's Management Committee, Project Team and Working Group to enhance the SAA web portal ([www.saa.gov.uk](http://www.saa.gov.uk)) which provides single point access to Valuation Roll, Council Tax List and Electoral Registration information on an all-Scotland basis.

With operational activities being focussed on the Revaluation appeals processes and central funding of the portal having come to an end, development activity in relation to the portal has, again, remained at low levels during 2012/13 with development being focussed fine tuning of the site rather than in delivering significant enhancements or additional functionality.

Improvements were made which enhanced reporting to, and analysis of data by, the Scottish Government and a specification has been drafted for further enhancements of this nature which may be funded by the government.

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## **3.2 BEST VALUE**

### **Key Performance Indicators and Public Performance Reporting**

Performance in respect of Valuation Roll and Council Tax Key Performance Indicators is reported above. Our 2011/12 Public Performance Report was published during 2012/13 on our web site ([www.dab-vjb.gov.uk](http://www.dab-vjb.gov.uk)). Public feedback from these reports remains non-existent.

### **Performance Management and Planning**

The Management Team continues to be the main forum for planning and management of performance. In accordance with our Performance and Management Planning process, the following improvement actions were taken, or were ongoing, during 2012/13:-

- In-year amendments to the 2011-2014 Service Plan and an Annual Service Calendar for 2012/13 were approved by the Valuation Joint Board in June 2012. The Management Team regularly reviews progress against these plans.
- The Reporting Framework has reached a fairly stable state but new/amended reports are added as and when needed. A full suite of reports is presented to the Management Team for regular review and/or submitted to external bodies.
- A collated Audit Action Plan is regularly reviewed by the Management Team to reflect both new requirements and actions taken.
- Arising from an Audit recommendation in 2012 initial work has been carried out to develop a Service Level Agreement for the provision of support services by West Dunbartonshire Council.
- The Management Team regularly reviews the approved Risk Action Plan, and the Risk Register is reviewed annually. Risk Registers/Action Plans which were drawn up in respect of the Annual Canvass, Rolling Registration and other electoral processes were incorporated into the 'corporate' Risk Register in February 2012. A Stress Risk Assessment was carried out and an Action Plan completed for Management Team consideration.
- A new Complaints Procedure, in line with the Scottish Public Ombudsman's Model Complaints Procedure, was drafted and approved by the Management Team for implementation on 1<sup>st</sup> April 2013.

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

### **Risk Management**

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

- Recognition that the move to Individual Electoral Registration represents one of the largest challenges to the organisation in many years. A full, detailed, register for this single project will be developed in due course.
- The risks to the organisation of the use/miss-use of 'social media'
- Implementation of the Register of Young Voters for the purposes of the independence referendum
- It was also recognised that the outcomes of the Scottish Government's "Supporting Business – Promoting Growth" consultation (see above) might present significant challenges to the organisation in the mid to longer term.

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## **3.2 BEST VALUE (cont'd)**

Aside from the last addition above, all risks have planned actions to mitigate or minimise the risk and progress against the Action Plan is regularly monitored at Management Team meetings.

A number of risks and actions were also removed from the Risk Management regime.

### **Audit**

During the year, the final 2011/12 accounts of the Valuation Joint Board were subject to External Audit by Audit Scotland. The external auditor's Annual Audit report gave an unqualified opinion on the financial statements for the year to 31<sup>st</sup> March 2012, concluding that they give a true and fair view of the financial position of the Board. They were also prepared in accordance with relevant and regulatory requirements, including the Local Government (Scotland) Act 1973 and the 2011/12 Code of Practice on Local Authority Accounting.

The report did highlight three key risks to the operations of the Joint Board and recommended actions as follows:-

<b>Risk no.</b>	<b>Risk Identified</b>	<b>Planned Management Action</b>	<b>Responsible Officer</b>
1	<b>Balances &amp; 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 balance & reserves strategy to be approved by the Board	A Reserve Strategy will be prepared for consideration at the Board meeting on 16 November 2012.	Treasurer
2	<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	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
3	<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 confident that, by planning resources and scheduling VAC hearings, the workloads are manageable within current resource levels	Assessor & ERO

A Balance & Reserve Strategy was approved by the Valuation Joint Board at its meeting in November 2012 and the other items were added to the Assessor's Audit Action List. Progress has been made both in drafting a Service Level Agreement with West Dunbartonshire Council and in disposing of the Running Roll appeals referred to (see Section 2.1 above)

No Internal Audit work (provided by West Dunbartonshire Council) was scheduled for 2012/13.

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

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## **3.2 BEST VALUE (cont'd)**

The finances of the Joint Board for 2012/13 will be audited by Audit Scotland who completed initial investigations into systems, including governance, during the year. An Audit Plan was completed which identified the main area of risk to the Board as being the combined effect on resources of the UK Government's plans to introduce IER in 2014 and the Scottish Government's plans to introduce registration of 16 and 17 year olds to vote in the 2014 referendum. Auditors will, as a result, monitor progress towards implementation through review of relevant Board reports and discussions with relevant officers. Further, they will provide a progress report in their 2012/13 annual audit report.

### **Customer Satisfaction**

For some years now, recent users of the Joint Board's services have been randomly sampled and issued with questionnaires to seek their perception of the service provided to them. A review of the sampling methods for 2012/13 provided a much bigger sample size than in previous years. A summary of the results are provided below. These show that:-

- By far the majority of our stakeholders (97%) find us professional, courteous and helpful.
- 55% of queries or transactions are completed at the first point of contact and only 4% of matters are not concluded to the satisfaction of the stakeholder.
- Most users of Joint Board services (96%) are satisfied with the information and/or advice provided to them.
- Overall, and allowing for the adjustment arising from a larger sample, very high satisfaction levels are being maintained on a year-to-year basis.

	<b>Year</b>					
	<b>2007/08</b>	<b>2008/09</b>	<b>2009/10</b>	<b>2010/11</b>	<b>2011/12</b>	<b>2012/13</b>
Survey Return Rate	26%	28%	25%	25%	23%	28%
Was the person with whom you communicated professional, courteous and helpful?	97%	97%	97%	98%	98%	97%
Was the matter brought to a satisfactory conclusion immediately?	58%	62%	58%	62%	58%	55%
Was the matter brought to a satisfactory conclusion?	95%	98%	97%	98%	98%	96%
Are you satisfied with the quality of the information or advice given to you?	95%	96%	96%	96%	96%	96%

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

Of the returns which indicated the relevant equality group, 3.16% of service users were non-white, 49% were male, 51% were female and 4.81% were disabled. The age profile of service users was as shown below:-

<b>Age</b>	<b>&lt;16</b>	<b>16-24</b>	<b>25-29</b>	<b>30-39</b>	<b>40-49</b>	<b>50-59</b>	<b>60-74</b>	<b>75+</b>
<b>Total</b>	0	2	3	6	22	24	32	4
<b>% age</b>	0%	2.2%	3.2%	6.5%	23.7%	25.8%	34.4%	4.3%

# ***DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD ANNUAL REPORT AND FINANCIAL STATEMENTS***

## **3.2 BEST VALUE (cont'd)**

Sample sizes within the various equalities groups were too small to draw firm conclusions, and in some cases the information proved to be contradictory, but satisfaction levels within minority groups and across the equalities strands were largely as positive as the overall averages. There a number of areas of service provision across the equalities strands which will be considered further to ensure that we are carrying out our functions in a fair and equal manner.

## **3.3 EQUALITIES**

The Joint Board's Management Team is committed to the equalities agenda.

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

As a result, the Board replaced its suite of Equality Schemes in respect of Gender, Disability and Race with a Single Equality Scheme which was approved by the Joint Board in November 2011. This new scheme not only brought together the commitments of the previous scheme but extended them to include the protected characteristics listed above.

Further, a Single Equality Scheme Annual Report was produced in 2012 and is published on our web site ([www.dab-vjb.gov.uk](http://www.dab-vjb.gov.uk)).

Following the confirmation of the Specific duties by the Scottish Government, a review of our duties and reporting requirements was carried out during 2012/13 by the Depute Assessor in liaison with colleagues in the Scottish Assessors Association. This resulted in the publication of a document which:-

- Reports on our progress in relation to 'Mainstreaming' our equalities duties.
- Reports on various staffing matters as they apply to the protected characteristics, and
- Identifies the Board's Equality Outcomes, which identify area in which we aim to improve our performance in respect of our equalities duties.

The extended duties have also required a review of various monitoring and reporting processes to take account of the extension to the protected characteristics.

## **3.4 STAFFING MATTERS**

### **Development and Training**

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

In 2012/13 training was provided both through externally sourced and in-house training events in subjects as diverse as use of IT systems, Geographic Information Systems (GIS), Management Skills, Data Protection and Information Security, and our new Complaints Procedures. One member of staff completed her formal training towards becoming a surveyor and has commenced the RICS Assessment of Professional Competence and one qualified as a Technician. Formal external training is ongoing for one Trainee Valuer and one Trainee Technician. One member of staff commenced the Association of Electoral Administrators' Certificate course. Equalities training included a refresher for all staff on the Language Line Translation service to which the Board subscribes.

# ***DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD ANNUAL REPORT AND FINANCIAL STATEMENTS***

## **3.4 STAFFING MATTERS (cont'd)**

### **Personnel Policies**

There were no new or revised personnel or related policies implemented during 2012/13, though a replacement for the Board's Attendance Maximisation Policy was drafted.

### **Extra Mile Award**

To encourage staff to contribute to improvement initiatives and to recognise examples of where staff had displayed commitment, application or innovation, the Joint Board introduced an 'Extra Mile Award' during 2010/11. Some excellent nominations were received from staff throughout the 2012/13 year with Clerical Assistant Anthony Jordan being selected for the 2012/13 award for his various time and resource saving suggestions for process improvement, which were applied across all clerical/admin sections.

## **3.5 FREEDOM OF INFORMATION**

The Freedom of Information regime is now fairly firmly established in the processes and operations of the Joint Board.

A 'business as usual' approach has been taken to the majority of requests for information received, but in the calendar year to December 2012, a total of 8 requests which specifically referred to the Freedom of Information Act were received. Information was supplied in full for the five where the information was held and in two of the other cases the information which was held was provided. Notification was given in the final request that the information was not held. Dealing with such requests took over 19 hours of staff time and no fees were charged.

Much of the year saw preparations being made for the move, in May 2013, to adoption of a Model Publication Scheme in line with the Information Commissioner's recommendations. This has required the development of a Guide to information for stakeholders and a review of the Board's web site where more information is now being made available.

## **3.6 PROPERTY MATTERS**

In 2008 the Valuation Joint Board approved a 3-year rolling programme of improvements to the Clydebank building to commence in April 2009. 2011/12 was year 3 of the programme and the planned works included the installation of a shower room, replacement of a water tank and general redecoration of the offices at 235 Dumbarton Road, Clydebank. For reasons which were reported last year, the works were carried out during 2012/13 and were completed well within the original budget estimated for the project.

The occupiers of the neighbouring property at 233 Dumbarton Road had indicated a wish to rent some ground/grassed area from the Joint Board and, following negotiations on area to be let and rent chargeable, an area of around 1000m<sup>2</sup> of ground was formally let to Alphapet Services in August 2012.

## **3.7 PARTNERSHIPS**

The Valuation Joint Board is actively involved in several partnerships but the most significant of these is the staff's membership of the Scottish Assessors' Association. The Association is constituted to facilitate a consistency of approach in the administration of the non-domestic rating valuation, council tax and electoral registration services across Scotland. It works through a series of Committees and associated Working Parties, which report to regular plenary sessions that are attended by representatives from all Assessors' offices. It has been my pleasure and privilege to serve the Association as its President during 2012/13.

# ***DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD ANNUAL REPORT AND FINANCIAL STATEMENTS***

## **3.4 STAFFING MATTERS (cont'd)**

Valuation Joint Board staff are represented in the Association in all of its Category Committees, in working groups and as authors of Practice Notes which are used to implement all-Scotland approaches to the valuation of various subject types. The co-operation and co-ordination of the Association is of critical importance in the completion, and defence, of a Revaluation.

During 2012/13 the Association was involved in collating a number of consultation responses in matters such as the proposals for, and implementation of, Individual Electoral Registration, the extension to the franchise for the referendum on Scottish Independence and on the future of the Non-Domestic Rating system.

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

The planning for, and provision of, Electoral Registration services is assisted by guidance received from the Electoral Commission and by representation within the EMB and the Association of Electoral Administrators. Implementation of IER will only be achieved through close working with the Cabinet Office Electoral Transformation Project Team.

The Valuation Joint Board procures all of its 'back-office' functions including human resources, legal support, ICT support and financial services from West Dunbartonshire Council. Discussions are ongoing to formalise this arrangement by means of a Service Level Agreement.

Following the resignation of Andrew Fraser in December 2012, Peter Hissett was appointed as the new Head of Legal and Democratic Services for West Dunbartonshire Council and took on the role of Clerk to the Board with effect from 4<sup>th</sup> February 2013.

## **4.0 CONCLUSION**

2012/13 was my ninth year as Assessor and ERO for Dunbartonshire and Argyll & Bute Valuation Joint Board. Whilst I described the 2011/12 financial year as rather 'unsatisfying' my feeling about 2012/13 is one of much more significant achievement.

My report on 2011/12 referred to legal 'roadblocks' which were preventing progress being made in respect of disposal of Revaluation Appeals. This position extended until the Opinions of the Lands Valuation Appeal Court in the 'Overgate' and 'Mercat' test cases were issued in September. These decisions initiated a fairly intense flurry of appeal activity and resulted in significant progress being made towards disposal by the statutory disposal date of 31<sup>st</sup> December 2013.

The fact that these decisions went in favour of the relevant Assessors virtually eliminated the risk of very significant losses in rateable value across Scotland and also highlighted the strength of the SAA working together.

When taken with the Opinion in a separate case in Glasgow, the above decisions also allowed progress to be made in disposing of the exceptional volumes of running roll appeals which had been made during 2010/11 and 2011/12 financial years.

The annual electoral canvass was completed within budget and registers were published on time. Our electoral registers provided the basis for the Local Government Elections in May 2012 and did so with few problems or complaints.



# ***DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD ANNUAL REPORT AND FINANCIAL STATEMENTS***

## **4.0 CONCLUSION (Cont'd)**

Budgetary restrictions continue to apply and are likely to do so for the foreseeable future. Driving down costs whilst maintaining, or improving, service delivery is now the main theme which underlies the majority of our decisions.

As ever, all of our statutory duties were delivered as required and both performance, as measured by the various indicators applying to the Board, and customer satisfaction, as measured by our customer survey, remain at creditable levels.

I would like to take this opportunity to thank the staff, management and members of the Joint Board for their endeavour, effort, co-operation and no shortage of skill throughout the year. We have delivered, and I have no doubt that we will continue to deliver, largely through the application of staff, the planning of managers and the support we get from our partners.

The Joint Board could not function without the support of a number of departments within West Dunbartonshire Council and I would like to extend my thanks to all relevant WDC officials, particularly to the Treasurer and Clerk to the Board and their staff.

May 2012 brought about the dissolution of the sitting Valuation Joint Board and the constitution of a new one. I would like to reiterate my thanks to the Convenor, Vice Convenor and members of the outgoing Board. I would also like to thank the new Convenor and Vice Convenor for their support to date and wish all members best wishes for their tenures on the Board.

Looking forward to 2013/14 and beyond, there are no shortages of challenges to be met. The 2010 Revaluation appeals disposal date is drawing ever nearer and it will take a significant effort from our valuation staff and the local Valuation Appeal Panels to comply with the deadline. The postponement of the 2015 Revaluation until 2017 has, however, offered the possibility of some 'breathing space' in respect of our NDR functions, though the outcomes of the recent consultation on change could well result in any number of changes, obligations and duties.

The forthcoming electoral year will start some of the most tumultuous change to the system since registration began. Planning for the implementation of Individual Electoral Registration is already well under way, with planning due to turn to actions in the very near future. The franchise is to be extended for the purposes of the 2014 referendum on independence and that will require change during 2013. Many Absent Voters will be required to refresh their personal identifiers in the autumn. And to facilitate the above, the annual canvass has been moved to the October 2013 to March 2014 period. All of which will take place in advance of European Parliamentary elections in May 2014 and the transition to IER from October 2014.

2013/14 also sees new obligations in respect of our Equalities Duties and the Freedom of Information regime whilst attention will also need to be given to the new requirements in respect of Records Management brought about by the Public Records (Scotland) Act.

There is little doubt that these challenges will need to be met within a tight, and possibly tightening, budgetary environment. The challenge for the years ahead will therefore be to ensure that we remain focussed on the statutory nature of our duties and continue to provide the public with efficient services which meet their performance expectations.

David C Thomson  
Assessor and Electoral Registration Officer  
25 September 2013

# ***DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD ANNUAL REPORT AND FINANCIAL STATEMENTS***

## **Foreword by the Treasurer**

The purpose of these financial statements is to provide clear information about the Joint Board's financial position as at 31 March 2013. This foreword is intended to give the reader an easy to understand guide to the most significant matters reported in the financial statements.

## **Comprehensive Income and Expenditure Statement**

This account covers the day to day operational expenditure of the Joint Board and is shown on page 30 of the financial statements. The Joint Board's 2012/13 budget was constructed to break even using £56,690 of balances.

The Valuation Joint Board's financial position at 31 March 2013 may be summarised as follows:

	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Net Expenditure/(Income)	2,776,150	2,562,753	(213,397)
In-year Constituent Contribution	(2,719,460)	(2,426,145)	293,315
<b>Overall (surplus) deficit</b>	<b>56,690</b>	<b>136,608</b>	<b>79,918</b>
Use of Reserves	(56,690)	0	56,690
<b>Final Net reduction to general reserves balance</b>	<b>0</b>	<b>136,608</b>	<b>136,608</b>

The above variance analysis is a restatement of the Comprehensive Income & Expenditure Statement (page 30) and the Movement in Reserves Statement (page 28). In order to reconcile the Net Expenditure/Income (above) to these statements the Net Cost of Service of £2,603,755 plus Finance Investment Income of £25,142, less Total Statutory Adjustments of £66,144 (page 28) equals £2,562,753.

The major variances were as follows:

	<b>Variance</b>	
	<b>£</b>	
Employee Costs	113,795	This underspend is mainly due to employee vacancies and there were no early retirements or severance payments.
Travel	15,467	This underspend is mainly due to a reduction in employees participating in the car leasing scheme and to more active management of survey workloads.
Property	22,382	This underspend is due to lower than anticipated expenditure on energy and repairs and maintenance.
Supplies and Services	40,078	This underspend is due to savings in a number of headings (such as postages, printing and stationery) due to operational reviews.
Constituent contributions	293,315	This under-recovery of contributions is due to the Board agreeing on 14 June 2013 to return this level of reserves to contributing authorities.

## **Balance Sheet**

The balance sheet is shown on page 31 and features an assessed pension fund liability of £3.810m based on the valuation of the fund at 31 March 2013. This results in the Board's Balance Sheet showing a net liabilities position. Further information on the pension fund is provided in note 3 on pages 41 to 44 the valuation states that assets held at the valuation date were sufficient to cover only 76% of the accrued liabilities. It is considered appropriate that the Financial Statements should follow a 'going concern' basis of accounting. Statutory arrangements with the constituent local authorities means that the financial position of the Board remains assured.

The pension scheme net liability has increased by £0.987m as advised by the appointed actuaries. The appointed actuaries remain of the view that the asset holdings of Strathclyde Pension Scheme and the contributions from employees and employers together with planned increases in employer's contributions provide sufficient security and income to meet future pension liabilities.

# ***DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD ANNUAL REPORT AND FINANCIAL STATEMENTS***

## **Foreword by the Treasurer (Cont'd)**

### **General Reserves**

At their Board meeting on the 16 November 2012, the Board approved a Balance and Reserves Policy. The Board's Prudential Reserves Policy is to retain a prudential target of 2% of net expenditure i.e. constituent authority requisition level (12/13 £54,389) or £100,000, whichever is higher.

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

Following agreement of the Board on 14 June 2013 to return £293,315 reserves to the constituent authorities, the Board held total usable reserves of £439,016 (of which £77,488 are unapplied capital reserves). Of the remaining balance a sum of £111,528 is held as earmarked balances, leaving £250,000 of general reserves for future use.

### **Group Financial Statements**

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

### **Acknowledgement**

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

Stephen West  
Treasurer  
25 September 2013

# **DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD ANNUAL REPORT AND FINANCIAL STATEMENTS**

## **Remuneration Report**

### **Introduction**

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

### **Arrangements for Remuneration**

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

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

### **Remuneration**

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

### **Remuneration of Senior Employees**

#### **Year ended 31 March 2013**

	<b>Gross Salary, Fees &amp; Allowances</b>	<b>Bonuses</b>	<b>Taxable Expenses</b>	<b>Non-cash expenses &amp; benefits in-kind</b>	<b>Total remuneration</b>	<b>2011/2012 Total remuneration</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
David Thomson Assessor & Electoral Registration Officer	92,267	0	0	0	92,267	92,319
Alistair Boyd Depute Assessor	75,456	0	0	0	75,456	73,947

### **Notes**

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

# ***DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD ANNUAL REPORT AND FINANCIAL STATEMENTS***

## **Remuneration Report (Cont'd)**

### **Remuneration of Employees receiving more than £50,000**

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

<b>Remuneration Bands</b>	<b>£</b>	<b>Number of Employees</b>	
		<b>2012/2013</b>	<b>2011/2012</b>
50,000 - 54,999		2	2
55,000 - 59,999		0	0
60,000 - 64,999		0	0
65,000 - 69,999		0	0
70,000 - 74,999		1	1
85,000 - 89,999		0	0
90,000 - 94,999		1	1
<b>Total</b>		<b>4</b>	<b>4</b>

### **Pension Benefits**

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

### **Pension Benefits of Senior Employees**

#### **In-year pension contributions (employers)**

	<b>For year to 31 March 2013</b>	<b>For year to 31 March 2012</b>
	<b>£</b>	<b>£</b>
David Thomson	17,547	17,547
Alistair Boyd	14,038	14,038

	<b>Accrued pension benefits – pension</b>		<b>Accrued pension benefits – lump sum</b>	
	<b>For year to 31 March 2013</b>	<b>For year to 31 March 2012</b>	<b>For year to 31 March 2013</b>	<b>For year to 31 March 2012</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
David Thomson	32,726	31,211	79,995	79,995
Alistair Boyd	36,232	34,945	94,149	93,925

# ***DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD ANNUAL REPORT AND FINANCIAL STATEMENTS***

## **Remuneration Report (Cont'd)**

### **Pension Benefits of Senior Employees (Cont'd)**

1. The LGPS is a “final salary” scheme and provides defined benefits on retirement for employee of the Board. The pension is based on the pensionable service (how long he or she has been a member of the LGPS) and his or her final pay. For most people, for service up to 31 March 2009, the annual pension is calculated by dividing their final pay by 80 (60 for service after 31 March 2009) and multiplying this by their total membership. Pensions payable are increased annually in line with changes in the Consumer Price Index (CPI).
2. The lump sum, which is automatically paid when the person retires for service up to 31 March 2009, is three times his or her annual pension and is tax-free. There is no automatic lump sum for service after 31 March 2009. Members may opt to give up (commute) pension for lump sum up to the limit set by the Finance Act 2004.
3. A member's contribution depends on his or her full-time equivalent pay and is payable at the rate on the following tranches of pay - up to and including £19,400 5.50%; above £19,400 and up to £23,700 7.25%; above £23,700 and up to £32,500 8.50%; above £32,500 and up to £43,300 9.50%; and above £43,300 12.00%.
4. The value of the accrued benefits in the above tables has been calculated on the basis of the age at which the person will first become entitled to receive a full pension on retirement without reduction on account of its payment at that age; without exercising any option to commute pension entitlement into a lump sum; and without any adjustment for the effects of future inflation. The pension age for members of the LGPS is 65.
5. The pension figures shown relate to the benefits that the person has accrued as consequence of their total local government' service, and not just their current appointment
6. The Local Government (Discretionary Payments and Injury Benefits) (Scotland) Regulations 1998 make provision for authorities to make discretionary payments to local government employees to pay compensation for premature retirement. There were no discretionary payments made to senior employees during the year.

**Signed:** David Thomson  
**Assessor and Electoral Registration  
Officer**

**Date:** 25 September 2013

**Signed :** Stephen West  
**Treasurer**

**Date:** 25 September 2013

# ***DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD ANNUAL REPORT AND FINANCIAL STATEMENTS***

## **Statement of Responsibilities**

### **The Boards Responsibilities:**

The Board is required:

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

### **The Treasurer's Responsibilities:**

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

In preparing this Financial Statements, the Treasurer has:

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

The Treasurer has also:

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

# ***DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD ANNUAL REPORT AND FINANCIAL STATEMENTS***

## **Statement on the System of Internal Financial Control**

This statement is given in response to the financial statements of Dunbartonshire and Argyll & Bute Valuation Joint Board for the year ended 31 March 2013. We acknowledge our responsibilities for ensuring that an effective system of internal financial control is maintained and operated in connection with the resources concerned.

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

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

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

West Dunbartonshire Council's Audit and Risk Manager produces an annual audit plan based on a risk assessment of the Council's and Valuation Joint Board's systems and processes. The audit plan is endorsed by the Audit & Performance Review Committee of the Council. This Committee meets regularly and received reports from the Audit and Risk Manager. Our external auditors also attend. The Audit and Risk Manager produces an annual report on the work carried out by Internal Audit during the year. This report contains a view on the effectiveness of the system of internal financial control.

The Internal Audit service operates in accordance with the CIPFA Code of Practice for Internal Audit in Local Government. The Audit and Risk Manager meets regularly with chief internal auditors for other authorities and staff are appropriately trained.

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

- the work of managers within both the Joint Board and West Dunbartonshire Council who have responsibility for the development and maintenance of the financial control framework;
- the work undertaken by West Dunbartonshire Council's Internal Auditors during the year to 31 March 2013;
- the assessment of risk completed during reviews of the strategic audit plan;
- reports issued by the Valuation Joint Board's External Auditors and other review bodies; and
- knowledge of the Valuation Joint Board's governance, risk management and performance monitoring arrangements.

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

We are satisfied that the Valuation Joint Board has in place a sound system of internal financial control and that appropriate mechanisms are in place to identify any areas of weakness and to take appropriate action. This is corroborated by an Annual Assurance Statement prepared by the Audit and Risk Manager stating that reasonable assurance can be placed upon the adequacy and effectiveness of West Dunbartonshire Council's internal control system in the year to 31 March 2013.

**Signed:** David Thomson  
Assessor and Electoral Registration  
Officer

**Signed :** Stephen West  
Treasurer

**Date:** 25 September 2013

**Date:** 25 September 2013



# ***DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD ANNUAL REPORT AND FINANCIAL STATEMENTS***

## **Introduction to Financial Statements**

The financial statements comprise the following primary statements:

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

## **Movement in Reserves Statement**

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

## **Comprehensive Income and Expenditure Statement**

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

## **Balance Sheet**

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

## **Cash Flow Statement**

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

# ***DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD ANNUAL REPORT AND FINANCIAL STATEMENTS***

## **Movement in Reserves Statement**

**2012/13**

	Usable Reserves		Unusable Reserves				Total Reserves £
	Fund Balance £	Capital Requisition Unapplied Account £	Capital Adjustment Account £	Revaluation Reserve £	Pension Reserve £	Statutory Mitigation Account £	
<b>Opening Balance as at 1 April 2012</b>	<b>498,136</b>	<b>161,862</b>	<b>736,792</b>	<b>85,152</b>	<b>(2,823,000)</b>	<b>(16,793)</b>	<b>(1,357,851)</b>
<b>Movements in Reserves</b>							
Surplus or (Deficit) on provision of Services	(202,752)	0	0	0	0	0	(202,752)
Other Comprehensive Income and Expenditure	0	0	0	0	(952,000)	0	(952,000)
<b>Total Comprehensive Income and Expenditure</b>	<b>(202,752)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(952,000)</b>	<b>0</b>	<b>(1,154,752)</b>
<b>Adjustments between accounting basis &amp; funding basis</b>							
Depreciation/ Impairment	33,678	0	(33,678)	0	0	0	0
Pension Scheme Adjustment	35,000	0	0	0	(35,000)	0	0
Net Transfer to or from earmarked reserves required by legislation	(2,534)	0	0	0	0	2,534	0
Capital requisitions applied to fund capital expenditure	0	(84,374)	84,374	0	0	0	0
Capital requisitions unapplied	0	0	0	0	0	0	0
<b>Total Statutory Adjustments</b>	<b>66,144</b>	<b>(84,374)</b>	<b>50,696</b>	<b>0</b>	<b>(35,000)</b>	<b>2,534</b>	<b>0</b>
<b>Increase/Decrease in Year</b>	<b>(136,608)</b>	<b>(84,374)</b>	<b>50,696</b>	<b>0</b>	<b>(987,000)</b>	<b>2,534</b>	<b>(1,154,752)</b>
<b>Balance at 31 March 2013</b>	<b>361,528</b>	<b>77,488</b>	<b>787,488</b>	<b>85,152</b>	<b>(3,810,000)</b>	<b>(14,259)</b>	<b>(2,512,603)</b>
<b>Total Usable</b>		<b>439,016</b>	<b>Total Unusable</b>				<b>(2,951,619)</b>

# ***DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD ANNUAL REPORT AND FINANCIAL STATEMENTS***

## **Movement in Reserves Statement (Cont'd)**

### **Comparative figures 2011/12**

	Usable Reserves		Unusable Reserves				Total Reserves £
	Fund Balance £	Capital Requisition Unapplied Account £	Capital Adjustment Account £	Revaluation Reserve £	Pension Reserve £	Statutory Mitigation Account £	
<b>Opening Balance as at 1 April 2011</b>	<b>298,844</b>	<b>115,706</b>	<b>721,513</b>	<b>85,152</b>	<b>(1,219,000)</b>	<b>(15,869)</b>	<b>(13,654)</b>
<b>Movements on Reserves</b>							
Surplus or (Deficit) on provision of Services	352,803	0	0	0	0	0	<b>352,803</b>
Other Comprehensive Income and Expenditure	0	0	0	0	(1,697,000)	0	<b>(1,697,000)</b>
<b>Total Comprehensive Income and Expenditure</b>	<b>352,803</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,697,000)</b>	<b>0</b>	<b>(1,344,197)</b>
<b>Adjustments between accounting basis &amp; funding basis</b>							
Depreciation/ Impairment	27,915	0	(27,915)	0	0	0	<b>0</b>
Pension Scheme Adjustment	(93,000)	0	0	0	93,000	0	<b>0</b>
Net Transfer to or from earmarked reserves required by legislation (i.e. holiday pay accrual)	924	0	0	0	0	(924)	<b>0</b>
Capital receipts applied to fund capital expenditure	(43,194)	0	43,194	0	0	0	<b>0</b>
Capital Requisitions unapplied	(28,156)	28,156	0	0	0	0	<b>0</b>
Adjustments between accounting basis and funding basis under regulations	(18,000)	18,000	0	0	0	0	<b>0</b>
<b>Total Statutory Adjustments</b>	<b>(153,511)</b>	<b>46,156</b>	<b>15,279</b>	<b>0</b>	<b>93,000</b>	<b>(924)</b>	<b>0</b>
<b>Increase/Decrease in Year</b>	<b>199,292</b>	<b>46,156</b>	<b>15,279</b>	<b>0</b>	<b>(1,604,000)</b>	<b>(924)</b>	<b>(1,344,197)</b>
<b>Balance at 31 March 2012</b>	<b>498,136</b>	<b>161,862</b>	<b>736,792</b>	<b>85,152</b>	<b>(2,823,000)</b>	<b>(16,793)</b>	<b>(1,357,851)</b>
<b>Total Usable</b>		<b>659,998</b>	<b>Total Unusable</b>		<b>(2,017,849)</b>		

Note: The 2011/12 figures have been restated as a result of the Board introducing a policy on Balances and Reserves in financial year 2012/13. Note 17 provides an explanation of the adjustments to prior year's figures.

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

## **ANNUAL REPORT AND FINANCIAL STATEMENTS**

### **Comprehensive Income and Expenditure Statement**

2011/12 Gross Expenditure £	2011/12 Gross Income £	2011/12 Net Expenditure £		Notes	2012/13 Gross Expenditure £	2012/13 Gross Income £	2012/13 Net Expenditure £
0	(30,352)	(30,352)	<b>Income</b>		0	(31,476)	(31,476)
			Customer Receipts				
			<b>Expenditure</b>				
2,008,647	0	2,008,647	Staffing Costs		2,085,851	0	2,085,851
93,597	0	93,597	Property Costs		102,898	0	102,898
48,020	0	48,020	Transport Costs		44,133	0	44,133
202,988	0	202,988	Supplies & Services		203,422	0	203,422
34,420	0	34,420	Payment to Other Bodies		29,194	0	29,194
149,788	0	149,788	Support Services		136,055	0	136,055
			Depreciation, Amortisation & Impairment	5/6	33,678	0	33,678
27,915	0	27,915					
<b>2,565,375</b>	<b>(30,352)</b>	<b>2,535,023</b>	<b>Net Cost of Service</b>		<b>2,635,231</b>	<b>(31,476)</b>	<b>2,603,755</b>
		(2,719,460)	Revenue Contributions	15			(2,426,145)
		<b>(2,719,460)</b>	<b>Other Operating Income</b>				<b>(2,426,145)</b>
		<b>(184,437)</b>	<b>Net Operating Income</b>				<b>177,610</b>
		(16)	Interest Earned				(858)
		(97,000)	Pension Interest Cost and Expected return on Pension Assets	3			26,000
		(71,350)	Capital Contributions				0
		<b>(168,366)</b>	<b>Finance and Investment Income and Expenditure</b>				<b>25,142</b>
		<b>(352,803)</b>	<b>(Surplus)/Deficit on provision of services</b>				<b>202,752</b>
		1,697,000	Actuarial (gains)/losses on pension fund assets and liabilities	3			952,000
		<b>1,697,000</b>	<b>Other comprehensive Income &amp; Expenditure</b>				<b>952,000</b>
		<b>1,344,197</b>	<b>Total Comprehensive Expenditure</b>				<b>1,154,752</b>

Note: The 2011/12 figures have been restated as a result of the Board introducing a policy on Balances and Reserves in financial year 2012/13. Note 17 provides an explanation of the adjustments to prior year's figures.

# ***DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD ANNUAL REPORT AND FINANCIAL STATEMENTS***

## **Balance Sheet**

2011/12 £	Notes		2012/13 £
819,678	5	Property, plant and equipment	872,973
2,600	6	Intangible Assets	0
<b>822,278</b>		<b>Total Long Term Assets</b>	<b>872,973</b>
807,446	7	Short Term Debtors	876,171
400	8	Cash and Cash Equivalents	400
<b>807,846</b>		<b>Current Assets</b>	<b>876,571</b>
(164,975)	9	Short Term Creditors	(452,147)
<b>(164,975)</b>		<b>Current Liabilities</b>	<b>(452,147)</b>
(2,823,000)	3	Net Pensions Liability	(3,810,000)
<b>(2,823,000)</b>		<b>Long Term Liabilities</b>	<b>(3,810,000)</b>
<b>(1,357,851)</b>		<b>Net Assets/(Liabilities)</b>	<b>(2,512,603)</b>
<b>Represented by:</b>			
659,998	10/12	Usable Reserves	439,016
(2,017,849)	13	Unusable Reserves	(2,951,619)
<b>(1,357,851)</b>		<b>Total Reserves</b>	<b>(2,512,603)</b>

The unaudited Financial Statements were issued on 7 June 2013 and the audited accounts were authorised for issue on 25 September 2013.

Note: The 2011/12 figures have been restated as a result of the Board introducing a policy on Balances and Reserves in financial year 2012/13. Note 17 provides an explanation of the adjustments to prior year's figures.

**Stephen West**  
Treasurer  
25 September 2013

# ***DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD ANNUAL REPORT AND FINANCIAL STATEMENTS***

## **Cash Flow Statement**

<b>2011/12</b>			<b>2012/13</b>
<b>£</b>	<b>Notes</b>		<b>£</b>
		<b>Operating Activities</b>	
(2,719,460)		Grants	(2,719,460)
(30,352)		Sale of goods and rendering of services	(31,476)
<u>(2,749,812)</u>		Cash Inflows from Operating Activities	<u>(2,750,936)</u>
2,135,232		Cash paid to and on behalf of employees	2,095,203
651,448		Other payments for operating activities	574,869
<u>2,786,680</u>		Cash Outflows from Operating Activities	<u>2,670,072</u>
<b><u>36,868</u></b>		Net Cash Flows from Operating Activities	<b><u>(80,864)</u></b>
		<b>Investing Activities</b>	
34,498		Purchase of Assets	81,721
(71,350)		Other receipts from investing activities	0
<u>(36,852)</u>		Net Cash Flows from Investing Activities	<u>81,721</u>
		<b>Financing Activities</b>	
(16)		Interest Received	(857)
<u>(16)</u>		Net Cash Flows from Financing Activities	<u>(857)</u>
<b><u>0</u></b>		Net (Increase)/Decrease in Cash and Cash Equivalents	<b><u>0</u></b>
400	8	Cash and cash equivalents at the beginning of the reporting period	400
(400)	8	Cash and cash equivalents at the end of the reporting period	(400)
<b><u>0</u></b>			<b><u>0</u></b>

# ***DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD ANNUAL REPORT AND FINANCIAL STATEMENTS***

## **Notes to the Financial Statements**

### **Note 1 - Accounting Policies**

#### **1. General Principles**

The Financial Statements summarise the Board's transactions for the 2012/13 financial year and its position at the year end of 31 March 2013. The Board is required to prepare an Annual Financial Statements by the Local Authority Accounts (Scotland) Regulations 1985. Section 12 of the Local Government in Scotland Act 2003 requires they be prepared in accordance with proper accounting practices. These practices primarily comprise the Code of Practice on Local Authority Accounting in the United Kingdom 2012/13 ("the Code") and the Service Reporting Code of Practice, supported by International Financial Reporting Standards (IFRS).

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

#### **2. Accruals of Income and Expenditure**

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

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

#### **3. Cash and Cash Equivalents**

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

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

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

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

# ***DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD ANNUAL REPORT AND FINANCIAL STATEMENTS***

## **Note 1 - Accounting Policies (Cont'd)**

### **4. Changes in Accounting policies, Estimates and Errors**

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

Changes in accounting estimates are accounted for prospectively.

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

### **5. Charges to Revenue for non-current assets**

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

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

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

### **6. Intangible assets**

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

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

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

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



# ***DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD ANNUAL REPORT AND FINANCIAL STATEMENTS***

## **Note 1 - Accounting Policies (Cont'd)**

### **7. Property, Plant and Equipment**

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

#### Recognition

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

#### Measurement

Initially measured at cost, comprising of:

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

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

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

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

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

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

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

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

# ***DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD ANNUAL REPORT AND FINANCIAL STATEMENTS***

## **Note 1 - Accounting Policies (Cont'd)**

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

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

#### Impairment

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

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

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

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

#### Depreciation

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

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

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

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

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

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

# ***DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD ANNUAL REPORT AND FINANCIAL STATEMENTS***

## **Note 1 - Accounting Policies (Cont'd)**

### **8. Employee Benefits**

#### **Benefits payable during employment**

Short term employee benefits (i.e. fall due within 12 months of the year-end), such as wages and salaries, paid leave, paid sick leave, bonuses and non monetary benefits for current employees are recognised as an expense in the year in which the employees render service to the Board. An accrual is made against the Surplus or Deficit on the Provision of Service for the costs of holiday entitlement and other forms of leave earned by the employee but not taken before the year end and which employees can carry forward into the next financial year. Any accrual made is required under statute to be reversed out of the Fund balance by a credit to the Accumulating Compensated Absences Adjustment Account in the Movement in Reserves Statement.

#### **Termination Benefits**

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

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

#### **Post Employment Benefits**

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

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

- The liabilities of the pension fund attributable to the Board are included within the Balance Sheet on an actuarial basis using the projected unit method (i.e. an assessment of the future payments that will be made in relation to retirement benefits earned to date by employees, based upon assumptions about mortality rates, employee turnover rates, projection of earnings for current employees, etc.
- Liabilities are discounted to their value at current prices using a discount rate of 5.5% (based upon the indicative return rate on long dated high quality corporate bonds)
- The assets of the local government pension fund attributable to the Board are included in the Balance Sheet at their fair value as follows:
  - Quotes securities – current bid price
  - Unquoted securities – professional estimate
  - Unitised securities – current bid price
  - Property – market value

# ***DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD ANNUAL REPORT AND FINANCIAL STATEMENTS***

## **Note 1 - Accounting Policies (Cont'd)**

### **8. Employee Benefits (Cont'd)**

- The change in the net pensions liability is analysed into seven components:
  - Current service cost – the increase in liabilities as result of years of service earned this year – allocated in the Comprehensive Income and Expenditure Statement to the services for which the employee worked.
  - Past service cost – the increase in liabilities arising from current year decisions whose effect relates to years of service earned in earlier years – debited to the Surplus or Deficit on the Provision of Services in the Comprehensive Income and Expenditure Statement.
  - Interest cost – the expected increase in the present value of liabilities during the year as they move one year closer to being paid – debited to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement.
  - Expected return of assets – the annual investment return on the fund assets attributable to the Board, based on an average of the expected long term return – credited to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement
  - Gains/losses on settlements and curtailments – the result of actions to relieve the Board of liabilities or events that reduce the expected future service or accrual of benefits of employees – debited/credited to the Surplus or Deficit on the Provision of Services in the Comprehensive Income and Expenditure Statement.
  - Actuarial gains and losses – changes in the net pensions liability that arise because events have not coincided with assumptions made at the last actuarial valuation or because the actuaries have updated their assumptions – debited to the Pensions Reserve.
  - Contributions paid to the local government pension fund – cash paid as employer's contributions to the pension fund in settlement of liabilities; not accounted for as an expense.

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

### **Discretionary Benefits**

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

# ***DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD ANNUAL REPORT AND FINANCIAL STATEMENTS***

## **Note 1 - Accounting Policies (Cont'd)**

### **9. Events after the reporting period**

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

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

### **10. Exceptional items**

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

### **11. Operating Leases**

#### **Board as Lessee**

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

#### **Board as Lessor**

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

### **12. Provisions, contingent liabilities and contingent assets**

#### **Provisions**

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

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

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

# ***DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD ANNUAL REPORT AND FINANCIAL STATEMENTS***

## **Note 1 - Accounting Policies (Cont'd)**

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

#### **Contingent Liabilities**

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

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

#### **Contingent assets**

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

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

### **13. VAT**

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

### **14. Reserves**

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

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

## **Note 2 – Operating Leases**

### **Board as Lessor**

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

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

<b>31 March 2012</b>		<b>31 March 2013</b>
<b>£</b>		<b>£</b>
25,048	Not later than one year	26,420
110,686	Later than one year and not later than five years	110,565
78,466	Later than five years	52,167
<b>214,200</b>		<b>189,152</b>

# ***DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD ANNUAL REPORT AND FINANCIAL STATEMENTS***

## **Note 2 – Operating Leases (Cont'd)**

### **Board as Lessee**

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

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

<b>31 March 2012</b>		<b>31 March 2013</b>
<b>£</b>		<b>£</b>
13,517	Not later than one year	13,966
39,869	Later than one year and not later than five years	31,474
35,742	Later than five years	29,246
<b>89,128</b>		<b>74,686</b>

### **Note 3 – Defined Benefit Pension Schemes**

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

The Board participates in the following pension schemes:

The Strathclyde Local Government Pension Scheme, which is a defined benefit statutory scheme, operated as Strathclyde Pension Fund, and administered by Glasgow City Council in accordance with the Strathclyde Local Government Pension Scheme (Scotland) Regulations 1998. This is a funded scheme, meaning that the Board and employees pay contributions into a fund, calculated at a level intended to balance the pensions' liabilities with investment assets. The employers' contribution rate is set by the Fund actuaries following valuation. The employer contribution rate for 2012/13 was 19.3%, and 2013/14 is set at 19.3%. In 2012/13, the Board paid an employer's contribution of £0.289m (2011/12 £0.289m).

In addition, the Board is responsible for all pension payments relating to added years' benefits which it has awarded together with the related increases. Strain on the Fund costs are charged in year for any early retrials. There was no charge in 2012/13 (2011/12 no charge).

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

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

# ***DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD ANNUAL REPORT AND FINANCIAL STATEMENTS***

## **Note 3 – Defined Benefit Pension Schemes (Cont'd)**

<b>2011/12 £000</b>		<b>2012/13 £000</b>
	<b>Net cost of services</b>	
299	Current service cost	304
0	Past service cost	0
<b>299</b>		<b>304</b>
	<b>Financing and investment Income and Expenditure</b>	
714	Interest cost	664
(811)	Expected return on assets	(638)
<b>(97)</b>		<b>26</b>
<b>202</b>	<b>Total post employment benefit charged to the Surplus or Deficit on the provision of Services</b>	<b>330</b>
1,697	Actuarial gains and losses	952
<b>1,899</b>	<b>Total post employment benefit charged to the comprehensive income and expenditure statement</b>	<b>1,282</b>
	<b>Movement in Reserves Statement</b>	
202	Reversal of net charges made to surplus of deficit for post employment benefits	330
	<b>Actual amount charged against the General Fund balance in the year</b>	
289	Employer contributions payable to Scheme	289

## **Pension Assets and Liabilities**

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

	<b>2012/13 £000</b>	<b>2011/12 £000</b>	<b>2010/11 £000</b>	<b>2009/10 £000</b>	<b>2008/09 £000</b>
Share of assets in the SPF	12,694	10,954	11,697	10,775	7,775
Estimated liabilities in the SPF	(16,352)	(13,636)	(12,779)	(14,757)	(8,521)
Movement in recoverable amount	0	0	0	0	0
Net (liabilities)/assets in the SPF	(3,658)	(2,682)	(1,082)	(3,982)	(746)
<u>Present Value of Unfunded Liabilities</u>	(152)	(141)	(137)	(111)	0
<u>Pre Local Government Reorganisation</u>					
<b>Net pension asset/(liability)</b>	<b>(3,810)</b>	<b>(2,823)</b>	<b>(1,219)</b>	<b>(4,093)</b>	<b>(746)</b>

For the Strathclyde Local Government Pension Scheme at 31 March 2013 the Board has a net liability £3,658,000 and for the unfunded liabilities a net liability of £152,000. The Board's net liability of £3,810,000 at 31 March 2013 reflects the future obligations to fund retirement benefits. This represents an increase in the net liability of £987,000 compared to the position at 31 March 2012.



# ***DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD ANNUAL REPORT AND FINANCIAL STATEMENTS***

## **Note 3 – Defined Benefit Pension Schemes (Cont'd)**

### **Pension Assets and Liabilities (Cont'd)**

The expected return on assets is based on long term future expected investment return for each asset class as at the beginning of the period. The expected rate of return is 4.5% as at 31/03/13, this is a decrease from 5.8% as at 31/03/12.

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

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

<b>31/03/2012</b>		<b>31/03/2013</b>
5.8%	Expected rate of return	4.5%
2.5%	Inflation/pension increase rate	2.8%
4.8%	Salary increase rate	5.1%
4.8%	Discount rate	4.5%
	<u>Breakdown of expected rate of return:</u>	
6.3%	Equity	4.5%
3.9%	Bonds	4.5%
4.4%	Property	4.5%
3.5%	Cash	4.5%
	<u>Mortality</u>	
	Based on these assumptions, the average future life expectancies at the age of 65 are:	
		<b>Males</b> <b>Females</b>
	Current pensioners	21.0 years      23.4 years
	Future Pensioners	23.3years      25.3 years

The local government pension scheme's assets consist of the following categories. As at 31 March 2013, assets are now held at bid value and the historic figures are at mid market value:

<b>2011/12</b>	<b>2012/13</b>
77% Equity	76%
11% Bonds	14%
7% Property	7%
5% Cash	3%

# ***DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD ANNUAL REPORT AND FINANCIAL STATEMENTS***

## **Note 3 – Defined Benefit Pension Schemes (Cont'd)**

### **Pension Assets and Liabilities (Cont'd)**

The actuarial gains/losses identified as movements on the Pension Reserve in 2012/13 can be analysed into the following categories:

	<b>2012/13 £000</b>	<b>2011/12 £000</b>	<b>2010/11 £000</b>	<b>2009/10 £000</b>	<b>2008/09 £000</b>
Actual return less expected return in Pension Scheme Assets	993	(1,672)	76	2,428	(470)
As a percentage of scheme assets	7%	(15)%	1%	23%	(6)%
Experience gains and losses arising on the scheme liabilities	16	638	(11)	3	(2,061)
As a percentage of scheme liabilities	0%	(5)%	0%	0%	24%
(Cumulative)	(952)	(1,697)	1,705	(3,182)	(1,796)

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

<b>2011/12 £000</b>		<b>2012/13 £000</b>
12,916	Opening balance	13,777
299	Current service cost	304
714	Interest cost	664
104	Contributions by Members	104
25	Actuarial gains/losses	1,945
0	Past service costs/(gains)	0
0	Losses/(gains) on curtailment	0
(6)	Estimated unfunded benefits paid	(6)
(275)	Estimated benefits paid	(284)
<b>13,777</b>		<b>16,504</b>

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

<b>2011/12 £000</b>		<b>2012/13 £000</b>
11,697	Opening balance	10,954
811	Expected return on assets	638
104	Contributions by Members	104
289	Contributions by employer	289
6	Contributions in respect of unfunded benefits	6
(1,672)	Actuarial gains/(losses)	993
(6)	Estimated unfunded benefits paid	(6)
(275)	Estimated benefit paid	(284)
<b>10,954</b>		<b>12,694</b>

The total employee contributions expected to be made to the Local Government Pension Scheme for 2012/13 is £293,000 (2011/12 £289,000).

# ***DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD ANNUAL REPORT AND FINANCIAL STATEMENTS***

## **Note 4 – External Audit Costs**

In 2011/12 the Board incurred the following fees relating to external audit in respect of external audit services undertaken in accordance with the Code of Audit Practice:

<b>2011/12</b>		<b>2012/13</b>
<b>£</b>		<b>£</b>
8,011	Fees payable for external audit services	7,722
(609)	Rebate against previous year	(441)
<b>7,402</b>		<b>7,281</b>

## **Note 5 – Property, Plant and Equipment**

<b><u>Figures 2012/13</u></b>	<b>Land &amp; Buildings £</b>	<b>Plant &amp; Equipment £</b>	<b>Total £</b>
<b>Cost or Valuation</b>			
<b>As at 1 April 2012</b>	<b>807,525</b>	<b>82,890</b>	<b>890,415</b>
Additions	78,519	5,855	84,374
<b>As at 31 March 2013</b>	<b>886,044</b>	<b>88,745</b>	<b>974,789</b>

### **Accumulated Depreciation and Impairment**

<b>As at 1 April 2012</b>	<b>(45,842)</b>	<b>(24,895)</b>	<b>(70,737)</b>
Depreciation Charge	(14,501)	(16,578)	(31,079)
<b>As at 31 March 2013</b>	<b>(60,343)</b>	<b>(41,473)</b>	<b>(101,816)</b>
<b>Net Book Value at 31 March 2012</b>	<b>761,683</b>	<b>57,995</b>	<b>819,678</b>
<b>Net Book Value at 31 March 2013</b>	<b>825,701</b>	<b>47,272</b>	<b>872,973</b>

<b><u>Comparative Figures 2011/12</u></b>	<b>Land &amp; Buildings £</b>	<b>Plant &amp; Equipment £</b>	<b>Total £</b>
<b>Cost or Valuation</b>			
<b>As at 1 April 2011</b>	<b>788,346</b>	<b>58,875</b>	<b>847,221</b>
Additions	19,179	24,015	43,194
<b>As at 31 March 2012</b>	<b>807,525</b>	<b>82,890</b>	<b>890,415</b>

### **Accumulated Depreciation and Impairment**

<b>As at 1 April 2011</b>	<b>(32,300)</b>	<b>(13,120)</b>	<b>(45,420)</b>
Depreciation Charge	(13,542)	(11,775)	(25,317)
<b>As at 31 March 2012</b>	<b>(45,842)</b>	<b>(24,895)</b>	<b>(70,737)</b>
<b>Net Book Value at 31 March 2011</b>	<b>756,046</b>	<b>45,755</b>	<b>801,801</b>
<b>Net Book Value at 31 March 2012</b>	<b>761,683</b>	<b>57,995</b>	<b>819,678</b>

# ***DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD ANNUAL REPORT AND FINANCIAL STATEMENTS***

## **Revaluations**

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

## **Note 6 – Intangible Assets**

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

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

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

<b>2011/12</b>		<b>2012/13</b>
<b>£</b>	<b>Balance at start of year:</b>	<b>£</b>
12,992	Gross carrying amount	12,992
(7,794)	Accumulated amortisation	(10,392)
<b>5,198</b>	<b>Net carrying amount at start of year</b>	<b>2,600</b>
(2,598)	Amortisation for the period	(2,600)
<b>2,600</b>	<b>Net carrying amount at end of year</b>	<b>0</b>
	<b>Comprising:</b>	
12,992	Gross carrying amounts	12,992
(10,392)	Accumulated amortisation	(12,992)
<b>2,600</b>		<b>0</b>

## **Note 7 – Debtors**

<b>2011/12</b>		<b>2012/13</b>
<b>£</b>		<b>£</b>
1,188	Other Entities and Individuals	4,090
806,258	Other Local Authorities	872,081
<b>807,446</b>		<b>876,171</b>

## **Note 8 – Cash and Cash Equivalents**

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

<b>2011/12</b>		<b>2012/13</b>
<b>£</b>		<b>£</b>
400	Imprest	400
<b>400</b>		<b>400</b>

# ***DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD ANNUAL REPORT AND FINANCIAL STATEMENTS***

## **Note 9 – Creditors**

<b>2011/12</b>		<b>2012/13</b>
<b>£</b>		<b>£</b>
0	Central Government Bodies	5,467
0	Other Local Authorities	313,094
164,975	Other Entities and Individuals	133,586
<b>164,975</b>		<b>452,147</b>

## **Note 10 – Balances & Reserves**

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

	<b>£</b>
<b>Opening Balance at 1 April 2012</b>	<b>498,136</b>
Gains/(Losses) on the fund	<u>136,608</u>
<b>Closing Balance at 31 March 2013</b>	<b><u>361,528</u></b>

The revenue reserves balance stands at £361,528 on 31 March 2013, of which £85,528 was applied to balance the 2013/14 budget and £26,000 earmarked for 2013/14 employee costs, leaving an unearmarked balance of £250,000.

## **Note 11 – Events after the Balance Sheet Date**

The draft Financial Statements were authorised for issue by the Treasurer on 7 June 2013. Events taking place after this date are reflected in the financial statements and notes. On 14 June 2013 the Board approved the return of £293,315 of reserves to contributing authorities, this results in the general reserves balance reducing to £361,528.

## **Note 12 – Capital Expenditure and Capital Financing**

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

<b>2011/12</b>		<b>2012/13</b>	<b>2012/13</b>	<b>2012/13</b>
<b>£</b>		<b>£</b>	<b>£</b>	<b>£</b>
19,290	West Dunbartonshire Council	0		
18,130	East Dunbartonshire Council	0		
33,930	Argyll and Bute Council	0	0	
115,706	Unapplied Capital contributions b/forward		161,862	
18,000	Capital Financed through Current Revenue		0	
<b>205,056</b>	<b>Capital expenditure incurred during the year:</b>			<b>161,862</b>
(1,412)	Purchase of New Servers		0	
(19,833)	Upgrade PC's		(5,855)	
(2,770)	Review of communications		0	
(19,179)	Upgrade to buildings		(78,519)	(84,374)
<b>161,862</b>	<b>Unapplied Capital contributions c/forward</b>			<b><u>77,488</u></b>

## **Note 13 – Unusable Reserves**

<b>31 March 2012</b>		<b>31 March 2013</b>
<b>£</b>		<b>£</b>
736,792	Capital Adjustment Account	787,488
85,152	Revaluation Reserve	85,152
(2,823,000)	Pension Reserve	(3,810,000)
(16,793)	Statutory Mitigation Account	(14,259)
<b>(2,017,849)</b>	<b>Total Unusable Reserves</b>	<b><u>(2,951,619)</u></b>

# ***DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD ANNUAL REPORT AND FINANCIAL STATEMENTS***

## **Note 13 – Unusable Reserves (Cont'd)**

### **Capital Adjustment Account**

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

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

### **Revaluation Reserve**

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

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

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

### **Pension Reserve**

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

### **Statutory Mitigation Account**

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

### **Capital Requisition Unapplied Account**

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

## **Note 14 – Contingent Assets & Liabilities**

The Board has not identified any Contingent Assets and Liabilities.

# ***DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD ANNUAL REPORT AND FINANCIAL STATEMENTS***

## **Note 15 – Contributions from Authorities**

<b>Contribution 2011/12 £</b>		<b>Original Contribution 2012/13 £</b>	<b>Refund 2012/13 £</b>	<b>Revised Contribution 2012/13 £</b>
1,293,103	Argyll & Bute Council	1,308,183	(141,085)	1,167,098
691,015	East Dunbartonshire Council	678,472	(73,182)	605,290
735,342	West Dunbartonshire Council	732,805	(79,048)	653,757
<b>2,719,460</b>		<b>2,719,460</b>	<b>(293,315)</b>	<b>2,426,145</b>

## **Note 16 – Related Parties**

It is a requirement of the Code that material transactions with related parties (i.e organisations with which the Board can influence or be influenced by) should be disclosed. The Board forms Group Accounts with three local authorities, namely West Dunbartonshire Council, East Dunbartonshire Council and Argyll & Bute Council. Sums paid by the local authorities to the Board are detailed in Note 15.

As at 31 March 2013 the Board held general reserves of £361,528

## **Note 17 – Explanation of Prior Year Adjustments**

The 2011/12 figures have been restated as a result of the Board introducing a policy on Balances and Reserves in financial year 2012/13. These changes have had an impact on the 2011/12 Movement in Reserves Statement; Comprehensive Income & Expenditure Statement and Balance Sheet (only those figures that have changed are included in the table).

	<b>Original Balance £</b>	<b>Adjustment £</b>	<b>Revised Balance £</b>
<b>Movement in Reserves Statement</b>			
<b><u>Usable Reserves</u></b>			
<b>Fund Balance</b>			
Opening Balance as at 1 April 2011	0	298,844	298,844
(Surplus) or Deficit on provision of Service	153,511	199,292	352,803
Total Comprehensive Income & Expenditure	153,511	199,292	352,803
Increase/Decrease in Year	0	199,292	199,292
Balance at 31 March 2012	0	498,136	498,136
<b>Total Reserves</b>			
Opening Balance as at 1 April 2011	(312,498)	298,844	(13,654)
(Surplus) or Deficit on provision of Service	153,511	199,292	352,803
Total Comprehensive Income & Expenditure	(1,543,489)	199,292	(1,344,197)
Increase/Decrease in Year	(1,543,489)	199,292	(1,344,197)
Balance at 31 March 2012	(1,855,987)	498,136	(1,357,851)

***DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD  
ANNUAL REPORT AND FINANCIAL STATEMENTS***

**Note 18 – Explanation of Prior Year Adjustments (Cont'd)**

	<b>Original Balance £</b>	<b>Adjustment £</b>	<b>Revised Balance £</b>
<b>Comprehensive Income &amp; Expenditure Statement</b>			
Transfer to Creditors	199,292	(199,292)	0
Other Operating Income	(2,520,168)	(199,292)	(2,719,460)
Net Operating Income	14,855	(199,292)	(184,437)
(Surplus)/Deficit on Provision of Services	(153,511)	(199,292)	(352,803)
Total Comprehensive Expenditure	1,543,489	(199,292)	1,344,197

	<b>Original Balance £</b>	<b>Adjustment £</b>	<b>Revised Balance £</b>
<b>Balance Sheet</b>			
Short Term Creditors	(663,111)	498,136	(164,975)
Net Assets	(1,855,987)	498,136	(1,357,851)
Usable Reserves	161,862	498,136	659,998
Total Reserves	(1,855,987)	498,136	(1,357,851)



# ***DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD ANNUAL REPORT AND FINANCIAL STATEMENTS***

## **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 2013 under Part VII of the Local Government (Scotland) Act 1973. The financial statements comprise the Comprehensive Income and Expenditure Statement, Movement in Reserves Statement, Balance Sheet, and Cash-Flow 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 2012/13 (the 2012/13 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 2012/13 Code of the state of the affairs of the body as at 31 March 2013 and of the income and expenditure of the body 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 2012/13 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.

# ***DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD ANNUAL REPORT AND FINANCIAL STATEMENTS***

## **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 2012/13 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  
The Athenaeum Building  
8 Nelson Mandela Place  
Glasgow  
G2 1BT  
25 September 2013

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

Report by Treasurer

Valuation Joint Board - 22 November 2013

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## **Subject: Support Services Agreement**

### **1. Purpose**

- 1.1** The purpose of this report is to present Members with a copy of the Support Services Agreement drafted between the Board and West Dunbartonshire Council.

### **2. Background**

- 2.1** At the meeting of the Board's Finance Sub Committee on 25 September 2013, Audit Scotland presented their annual report for 2012/13 (also reported elsewhere within this agenda).
- 2.2** Within this report (page 21, action point 2) it states 'There are no SLAs in place to define the support services provided to the Board by West Dunbartonshire Council', with the risks identified as insufficient clarity over issues such as service definition, performance measurement, duties, warranties and termination of agreement. The Assessor and the Treasurer were tasked with drafting an agreement for submission to the Board.

### **3. Main Issues**

- 3.1** Following input from each of the support service areas within the Council, the drafted Support Service Agreement is appended to this report.
- 3.2** The table of contents within the appendix summarises the areas covered within the draft agreement. The schedule at the end of the document describes in detail the support services provided and what is covered within those support services, with direct contact details of Council liaison officers.

### **4. Recommendation**

- 4.1** Members are asked to consider and agree the Support Service Agreement. Once agreed, the Support Service Agreement will be signed appropriately.

.....  
**Stephen West**

**Treasurer**

**Date: 04 November 2013**

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

**Appendix:** Support Service Agreement

SUPPORT SERVICES AGREEMENT

between

WEST DUNBARTONSHIRE COUNCIL

and

DUNBARTONSHIRE AND ARGYLL & BUTE  
VALUATION JOINT BOARD

2013

Regarding the provision of corporate support services by  
West Dunbartonshire Council to  
Dunbartonshire and Argyll & Bute Valuation Joint Board

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## SUPPORT SERVICES AGREEMENT

between

- (1) WEST DUNBARTONSHIRE COUNCIL, a local authority constituted in terms of the Local Government Act 1973 and Local Government etc. (Scotland) Act 1994 (who and whose successors are hereinafter referred to as the "Council"); and
- (2) DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD, is an independent authority which was established by The Valuation Joint Boards (Scotland) Order 1995 (who and whose successors are hereinafter referred to as the "Board")

WHEREAS:-

- (A) The Council and the Board have entered into an agreement (the "Support Services Agreement").
- (B) The Council has resolved to provide Support Services to the Board and the Board has agreed to accept the Services on the terms and conditions of this Agreement.
- (C) The parties wish to record in this Agreement the terms and conditions upon which the Council will provide the Services to the Board.

NOW THEREFORE IT IS HEREBY AGREED AS FOLLOWS:-

### 1. DEFINITIONS AND INTERPRETATION

- 1.1. Terms defined in the Services Agreement (unless otherwise defined below) shall have the same meaning in this Agreement and, unless the context requires otherwise, the following words shall have the following meanings:-

"ADR Notice" shall have the meaning given to it in Clause 14.4;

"Agreement" means this agreement and the Schedule;

"Business Day" means any day which is not a Saturday, Sunday nor a bank holiday in Scotland;

"Confidential Information" means information, the disclosure of which would constitute an actionable breach of confidence, which has either been designated as confidential by any party hereto in writing or that ought to be considered as confidential (however it is conveyed or on whatever media it is stored) including commercially sensitive information, information which if released would prejudice the effective conduct of public affairs, information which if released may result in a tangible risk to personal safety or a breach of criminal law or interdict, information which relates to the business, affairs, properties, assets, trading practices, developments, trade secrets, intellectual property rights, know-how, personnel, contractors and advisers of any party and all personal data and sensitive personal data within the meaning of the DPA;

"Council Nominee" means Angela Wilson, the Council's Executive Director of Corporate Services or such other person as may be appointed by the Council to be its Executive Director of Corporate Services or such other person as nominated by the Council to be the Council Nominee and intimated to the Board as such;

"Data Controller" has the meaning set out in the DPA;

"Dispute" shall have the meaning given to it in Clause 14.1;

“Dispute Notice” shall have the meaning given to it in Clause 14.2;

“DPA” means the Data Protection Act 1998, as amended and supplemented from time to time;

“Environmental Information” has the meaning given under section 2(1) of the Environmental Information Regulations;

“Environmental Information Regulations” means the Environmental Information (Scotland) Regulations 2004;

“FOI Act” means the Freedom of Information (Scotland) Act 2002, and any subordinate legislation made under that Act from time to time, together with any guidance and/or codes of practice issued by the Scottish Information Commissioner from time to time in relation to such legislation;

“Force Majeure” means any cause affecting the performance by a party of its obligations arising from acts, events, omissions, happenings or non-happenings beyond its reasonable control including fire, flood or any disaster or an industrial dispute affecting a third party for which a substitute third party is not reasonably available. Any act, event, omission, happening or non-happening will only be considered Force Majeure if it is not attributable to the wilful act, neglect or failure to take reasonable precautions of the affected party, its agents or employees;

“Initial Period” means a period of three years commencing on the Commencement Date;

“Other Services” means the services provided by the Council to the Board, which are not included in the Schedule or financially provided for in the Support Service Payment.

“Personal Data” shall have the same meaning as set out in the DPA;

“Processing” has the meaning set out in the DPA, and “Process” shall be construed accordingly;

“Relevant Employees” means those employees whose contracts of employment transfer with effect from the Service Transfer Date to the Board or a replacement services provider by virtue of the application of TUPE Regulations;

“Relevant Transfer” means a relevant transfer for the purposes of TUPE Regulations.

“Review Group” means a review group consisting of the Council Nominee and the Board Nominee;

“Request for Information” shall have the meaning set out in the FOI Act or any apparent request for information under the FOI Act or the Environmental Information Regulations, and Information shall be construed accordingly;

“Schedule” means the schedule annexed to and forming part of this Agreement;

“Services” means the services to be provided by the Council to the Board, as set out in the Schedule;

“Service Charges” means the charges payable by the Board to the Council in respect of the provision of services as set out in the Schedule by the Council to the Board;



"TUPE Regulations" means the Transfer of Undertakings (Protection of Employment) Regulations 2006; and

"Board Nominee" means David Thomson, the Board's Assessor and Electoral Registration Officer or such other person as may be appointed by the Board as its Assessor and Electoral Registration Officer or such other person as may be nominated by the Board to be the Board's Nominee and intimated to the Council as such.

1.2. In this Agreement unless the contrary intention appears:

1.2.1. each gender includes all genders;

1.2.2. words in the singular includes the plural and vice versa;

1.2.3. any reference to a Clause shall be to a clause of this Agreement and any reference to the Schedule shall be to the schedule annexed to this Agreement;

1.2.4. references to any statute or statutory provision include a reference to:

- any subordinate legislation made pursuant to that statute or statutory provision in force prior to the date of commencement of this Agreement; and
- that statute or statutory provision as amended, extended, consolidated and/or re-enacted from time to time except to the extent that any such amendment, extension, consolidation and/or re-enactment made after the date of commencement of this Agreement would increase the liability of any party under this Agreement;

1.2.5. references to a person include individuals, bodies corporate, unincorporated associations, partnerships (including, without limitation, limited partnerships and limited liability partnerships), joint ventures and boards and references to any of the same include the others;

1.2.6. the Schedule forms an integral part of this Agreement and references to this Agreement include the Schedule;

1.2.7. the headings to the Clauses are for convenience only and do not affect the construction or interpretation of this Agreement; and

1.2.8. references to books, documents, records or other information mean books, documents, records or other information in any form including, without limitation, paper, electronically stored data and digital and magnetic media.

## 2. PURPOSE OF AGREEMENT

2.1 The purpose of this Agreement is to provide a framework for the provision of the Support Services by the Council to the Board.

## 3. SERVICE PROVISION

3.1. The Council shall:

3.1.1. perform the Support Services to a standard reasonably to be expected of an organisation with experience in providing services of a similar type to the Services;

3.1.2. provide the Support Services in accordance with the terms of this Agreement, and in particular the provisions of the Schedule;

3.1.3. ensure the performance of the Support Services to at least the levels agreed between the parties, which shall in the case of certain Services be measured by way of the key performance indicators which shall be developed between the parties from time to time; and

3.1.4. maintain appropriate records relevant to the provision of the Support Services and make these available as requested by the Board.

3.2. The Board shall:

3.2.1. pay the Service Charges to the Council for services provided per the Schedule to the Board by the Council, in accordance with Clause 10;

3.2.2. provide all reasonable assistance required by the Council to enable the Council to provide the Support Services and such access to the Properties, working space, normal office amenities and systems of the Board at such times, as may be required by the Council.

#### 4. SERVICE CHANGES

4.1. The nature of the delivery of the Support Services may evolve over time to suit the changing needs of both parties and as improvements to the Services are made.

4.2. Any significant variations to the delivery of the Support Services shall be agreed in advance by the Review Group.

4.3. The Board shall provide the Council with written notice if it no longer requires the Council to provide any of the Services. The Council shall cease to provide such Service(s) twelve weeks after the date of receipt of such notice from the Board and shall, if required by the Board, cooperate fully with the Board to ensure an orderly migration of the Service(s) to the Board or a third party.

4.4. Should the Council cease to provide the Support Services in terms of Clause 4.3 of this Agreement or otherwise it is envisaged that the identity of the provider of the Services may change resulting in a transfer of the Services in whole or in part ("Subsequent Transfer"). If a Subsequent Transfer is a Relevant Transfer then the Board or a replacement services provider will inherit liabilities in respect of the Relevant Employees with effect from the relevant Service Transfer Date. The parties shall, from the date of provision of the written notice of termination of the Services or otherwise comply with the procedure set out in the 'Employment Exit Provisions' at Clause 13 of the Services Agreement and with the Section 52 Guidance, and, provided there is a Relevant Transfer, with the TUPE Regulations.

#### 5. AGREEMENT DURATION

5.1. This Agreement shall commence immediately following approval of the Board and, subject to the right of earlier termination by either party under Clause 9, this Agreement shall remain in force for the Initial Period.

5.2. Thereafter, subject to Clause 9, this Agreement shall automatically renew for successive periods of one year, unless and until terminated by either party giving not less than six months prior written notice period as outlined in Clause 9 below.

#### 6. SERVICE MONITORING AND REVIEW

6.1 The Review Group will monitor and, if necessary, review the arrangements relative to this Agreement to ensure that the Services provided meet expectations and shall meet annually to do this.

## 7. DAY-TO-DAY RELATIONSHIPS

- 7.1. The parties will establish a relationship between key team members to deal with the day-to-day matters that may arise under this Agreement. This will be handled in a proactive and inclusive manner to ensure that the required levels of Services are at least maintained. Any issues arising from this day-to-day contact that cannot be resolved amicably will be referred to the Review Group by either party to seek final resolution of the matter.
- 7.2. The Council will ensure that the Board is kept aware and informed of any new or amended Council policies and standards that may have an impact on the Services.

## 8. BREACH OF THIS AGREEMENT

- 8.1. Without prejudice to Clause 9.1, if either party, acting reasonably, considers that the other is in breach of this Agreement it shall be entitled to serve notice detailing the breach in question. On receipt of said notice the receiving party undertakes to respond within ten (10) Business Days with the prime aim being to remedy the breach in question within this timescale. A breach of this Agreement includes the following:
  - 8.1.1. failure by the Council to provide the Services to the agreed standard;
  - 8.1.2. failure by the Council to provide the Services substantially in accordance with the Schedule;
  - 8.1.3. failure by the Council to meet substantially all of the agreed key performance indicators over a period of six months;
  - 8.1.4. failure by the Board to make payment of any part of the Service Charges when payment is due;
  - 8.1.5. failure by the Board to provide all reasonable assistance required by the Council to allow it to perform its duties; and
  - 8.1.6. material failure by either party to meet any of the obligations owed by them to the other in terms of Clauses 11, 12 or 13.
- 8.2. If there is no response to the notice within ten (10) Business Days or, if in the reasonable opinion of the sender of the notice, the response is inadequate, then the sender of the notice may convene a meeting of the Review Group in order to review the position.

## 9. TERMINATION OF AGREEMENT

- 9.1. If either party commits a breach of any material provision of this Agreement which (i) is not capable of remedy or (ii) is capable of remedy and that breach has not been remedied within twenty-eight (28) Business Days of service on the other party of a notice specifying the breach requiring it to be remedied, the other party shall be entitled to terminate or seek to vary this Agreement by serving written notice giving details of how and when such a variation or termination is to be effected.
- 9.2. In the event that a Force Majeure situation continues for a period of three months or more, then either party may terminate this Agreement by giving twenty eight (28) days' notice in writing to the other party.
- 9.3. Either party may terminate this Agreement if as a result of any Act of Parliament, Order, Regulation, Statutory Instrument or other legislation that party is required to discontinue the performance of this Agreement in whole or in part.

- 9.4. The termination of this Agreement, howsoever arising, shall be without prejudice to the accrued rights and liabilities of the parties, nor shall it affect the coming into force or continuance in force of any provision of this Agreement which is expressly or by necessary implication intended to come into or continue in force on or after such termination.
- 9.5. This Agreement shall automatically terminate on the termination or expiry of the Support Services Agreement.

## 10. PAYMENT

- 10.1. Provided that they do not comprise Other Services, the Board shall be charged by the Council for the provision of Support Services to it by the Council. For Other Services these shall be charged as according to normal billing processes for the service being provided to the Board.
- 10.2. The Service Charges shall be paid annually in arrears and will be determined and agreed between the parties as and when appropriate.
- 10.3. The Services Charges will be as advised by the Council for the provision of such services during the Financial Year. The Service Charges will be reviewed on an annual basis.
- 10.4. The Council shall submit invoices, in arrears, to the Board which shall be payable within 30 days of receipt.

## 11. DATA SECURITY

- 11.1. Both parties will ensure procedures are in place to respect the confidentiality of the information provided both in paper and electronic format.
- 11.2. The Board and the Council each acknowledge and agree that for the purposes of the DPA, in respect of any Personal Data, that both parties are Data Controllers.
- 11.3. On termination of this Agreement for whatever reason, or upon written request at any time, the Board shall cease to use or Process any Personal Data received from or on behalf of the Council under this Agreement and shall return those Personal Data to the Council together with copies of those Personal Data in its possession or control.

## 12. DISCLOSURE OF INFORMATION

- 12.1. Subject to Clauses 12.2 and 12.3, the parties hereto each undertake to each other that they themselves will not at any time use or divulge or communicate to any person (other than to officers, employees or professional advisers of any party whose province it is to know the same) any Confidential Information concerning the financial position, contractual arrangements, or other affairs of the other party disclosed by one party to another and relating to the subject matter of this Agreement and they shall use all reasonable endeavours to prevent the use, publication or disclosure of any such Confidential Information concerning such matters.
- 12.2. The provisions of Clause 12.1 shall not apply:
- 12.2.1 in relation to any disclosure which is, in the reasonable opinion of the disclosing party and having duly considered any relevant request for disclosure, required by law including but not limited to disclosure for the purpose of compliance with the FOI Act and/or the Environmental Information Regulations;

- 12.2.2 in relation to any disclosure required by the law of any relevant jurisdiction, any judicial proceedings or any governmental or regulatory body to which the disclosing party submits;
- 12.2.3 in relation to any information which is in the public domain or has been received from a third party having the right to disclose the same;
- 12.2.4 in relation to any disclosure which is necessary to enable a party to enforce its rights or defend its position in relation to any action or claim brought against it under this Agreement, and only to the extent that such disclosure is necessary;
- 12.2.5 in relation to any use of information by either party to the extent that such use is required to enable that party to carry on its business properly and efficiently; or
- 12.2.6 in relation to any information which the disclosing party was in possession of before being provided such information from the party to which it relates, provided the disclosing party can reasonably demonstrate that it already possessed such information,
- provided that the party proposing to disclose the information will first (except in the case of disclosure in terms of Clause 13.2.4) notify the other party of its intention and will take on board all reasonable requests of the other party and act reasonably to limit the possible adverse impact of the disclosure on the other party.
- 12.3. Each party acknowledges that the other party is subject to the requirements of the FOI Act and/or the Environmental Information Regulations and each party shall provide all necessary assistance and co-operation as reasonably requested by the other party (at its own expense) to enable the other party to comply with the requirements of the FOI Act and/or the Environmental Information Regulations.
- 12.4. Where a party receives a Request for Information in relation to Information which it is holding on behalf of the other party and not for its own purpose, it shall:
- 12.4.1 notify the party making that request that it does not hold the information and advise such party of the party who holds the information;
- 12.4.2 ensure that the notification referred to in Clause 12.4.1 complies with the requirements of Section 19 of the FOI Act (as that section may be amended or modified from time to time) and/or Section 4 of the Environmental Information Regulations (as that section may be amended or modified from time to time); and
- 12.4.3 notify the party on whose behalf the information sought by the Request for Information is held, that the Request for Information was made and has been refused.
- 12.5. Where a party receives a Request for Information, and that Information is held on its behalf by the other party to this Agreement, the former party shall as soon as practicable after receipt and in any event within five Business Days, or such longer period as may be reasonably necessary given the scope of the request and the obligation to respond within a set timescale of receiving the Request for Information, provide that other party with a copy of the Request for Information.
- 12.6. Each party shall be responsible for determining at its absolute discretion:
- 12.6.1 whether any Information is exempt from disclosure under the FOI Act and/or the Environmental Information Regulations; and

12.6.2 the information to be disclosed in response to a Request for Information.

12.7. Each party acknowledges that any lists or documents provided by it outlining Confidential Information are of indicative value only and that any of the other party may nevertheless be obliged to disclose Confidential Information in accordance with this Clause 122.

12.8. Subject to Clause 12.5, each party may, acting in accordance with the FOI Act or the Environmental Information Regulations, disclose Information or Environmental Information without consulting with the other party.

### 13. ASSIGNATION

Neither party shall be entitled to assign or transfer its rights and/or obligations under this Agreement (in whole or in part) without the prior written consent of the other party

### 14. DISPUTE RESOLUTION PROCEDURE

14.1. If a dispute arises out of or in connection with this Agreement (a "Dispute") then, except as expressly otherwise provided in this Agreement, the parties shall follow the procedure set out in this Clause 14.

14.2. Either party shall give to the other notice in writing of the dispute (the "Dispute Notice"), setting out its nature and reasonable particulars with the relevant supporting documentation. On service of the Dispute Notice, the Council Nominee and the Board Nominee shall seek in good faith to resolve the dispute.

14.3. If the Council Nominee and the Board Nominee are unable to resolve the dispute within twenty Business Days of service of the Dispute Notice then the dispute shall be referred for resolution between the Board Nominee and the Chief Executive of the Council who shall attempt in good faith to resolve the dispute.

14.4. If the Chief Executive of the Council and the Board Nominee are unable to resolve the dispute with twenty Business Days of it being referred to them, then the matter may, if agreed by the parties, be referred to a mediator for mediation in accordance with the CEDR Model Mediation Procedure. Unless otherwise agreed between the parties, the mediator shall be nominated by CEDR Solve or another mutually agreed mediation organisation. To initiate the mediation, a party must serve notice in writing ("ADR notice") to the other party requesting mediation. A copy of the ADR notice should be sent to CEDR Solve. The mediation will start not later than 60 days after the date of the ADR notice. Unless otherwise agreed by the parties, the place of mediation shall be nominated by the mediator. If any matter arising out of or in connection with this Agreement is referred to mediation the Council shall remain responsible for the provision of the Services throughout the period of mediation.

14.5. The fees of the mediator and the cost of mediation shall be borne equally by the parties.

14.6. No party may commence any court proceedings in relation to any dispute arising out of this agreement until 30 days after the appointment of a mediator, provided that the right to issue proceedings is not prejudiced by a delay.

### 15. FORCE MAJEURE

15.1. Provided it complies with its obligations under this Clause 15, a party shall not in any circumstances be liable to the other party for any loss of any kind whatsoever whether directly or indirectly caused to or incurred by the other party

by reason of any failure or delay in the performance of its obligations hereunder which is due to Force Majeure.

15.2. If a party becomes aware of circumstances of Force Majeure which give rise to or which are likely to give rise to failure or delay in the performance of its obligations hereunder it shall:

15.2.1 forthwith notify the other party by the most expeditious method then available informing the other of the period which it is estimated that such failure or delay shall continue; and

15.2.2 shall use all reasonable endeavours to continue to perform, or resume performance of, its obligations hereunder for the duration of such Force Majeure event.

## 16. NOTICES

16.1. Any notice required to be given under this Agreement shall be in writing signed by (or by some person duly authorised by) the party giving it and may be served by delivering it personally to the address of the relevant party set out in Clause 16.3 or by sending it by e-mail to the either the Board or Council nominee's official e-mail account, or by pre-paid recorded delivery to the address of the relevant party set out in Clause 16.3.

16.2. Any notice so served shall be deemed to have been received:

16.2.1 if delivered personally, at the time of delivery;

16.2.2 in the case of a notice sent by pre-paid recorded delivery, forty-eight hours after the date of posting;

16.2.3 in the case of a notice sent by e-mail, if the notice was sent during the business hours of the addressee then on the day of transmission, and otherwise on the next following Business Day.

For the purposes of this Clause, "business hours" means the hours of 9.00am to 4.45pm.

16.3. Any notice required to be given under this Agreement shall be sent to the following:

- in the case of the Council:

Executive Director of Corporate Services: Angela Wilson

Address: Garshake Road, Dumbarton, G82 3PU

E-mail address: Angela.Wilson@west-dunbarton.gov.uk:

- in the case of the Board:

Assessor and Electoral Registration Officer: David Thomson

Address: 235 Dumbarton Road, Clydebank G81 4XJ

E-mail address: assessor@dab-vjb.gov.uk

or to such other address or e-mail address as is notified in writing from time to time by the Council or the Board (as the case may be) to the other party to this Agreement.

#### 17. VARIATION AND WAIVER

- 17.1. No variation of this Agreement shall be effective unless made in writing and signed by or on behalf of each of the parties by a duly authorised officer.
- 17.2. Any waiver of any right under this Agreement is only effective if it is in writing and signed by the waiving or consenting party and it applies only in the circumstances for which it is given and shall not prevent the party who has given the waiver or consent from subsequently relying on the provision it has waived.
- 17.3. No failure to exercise or delay in exercising any right or remedy provided under this agreement or by law constitutes a waiver of such right or remedy or shall prevent any future exercise in whole or in part thereof.
- 17.4. No single or partial exercise of any right or remedy under this Agreement shall preclude or restrict the further exercise of any such right or remedy.
- 17.5. Unless specifically provided otherwise, rights arising under this Agreement are cumulative and do not exclude rights provided by law.

#### 18. COSTS

- 18.1 Save as expressly provided otherwise in relation to any matter in this Agreement, the parties shall pay their own costs and expenses in relation to the preparation, execution and carrying into effect of this Agreement.

##### 18.1. SEVERABILITY

- 19.1 If at any time any provision of this Agreement is or becomes invalid or illegal in any respect, such provision shall be deemed to be severed from this Agreement but the validity, legality and enforceability of the remaining provisions of this Agreement shall not be affected or impaired thereby.

#### 19. NO PARTNERSHIP OR AGENCY

- 20.1 Nothing in this agreement is intended to, or shall be deemed to, establish any partnership or joint venture between any of the parties, constitute any party the agent of another party, nor authorise any party to make or enter into any commitments for or on behalf of any other party.



## 20. ENTIRE AGREEMENT

21.1 This Agreement and all agreements entered, or to be entered into, pursuant to the terms of this Agreement or entered into between the Council and the Board in writing and expressly referring to this Agreement:-

21.1.1 together constitute the entire agreement and understanding between the parties with respect to the subject matter of this Agreement; and

21.1.2 in relation to such subject matter) supersede all prior discussions, understandings and agreements between the parties and their agents (or any of them) and all prior representations and expressions of opinion by any party (or its agent) to any other party (or its agent).

21.2 Each of the parties acknowledges that it is not relying on any statements, warranties or representations given or made by any of them in relation to the subject matter hereof, save those expressly set out in this Agreement and other documents referred to above, and that it shall have no rights or remedies with respect to such subject matter otherwise than under this Agreement (and the documents executed at the same time as it or referred to in it) save to the extent that they arise out of the fraud or fraudulent misrepresentation of any party.

### 20.1. APPLICABLE LAW AND JURISDICTION

22.1 This Agreement shall be governed by and construed in accordance with the Law of Scotland and each of the parties submits to the non-exclusive jurisdiction of the Scottish Courts.

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<p>THIS IS THE SCHEDULE REFERRED TO IN THE FOREGOING SUPPORT SERVICES AGREEMENT BETWEEN WEST DUNBARTONSHIRE COUNCIL AND DUNBARTONSHIRE AND ARGYLL &amp; BUTE VALUATION JOINT BOARD</p>
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## SCHEDULE

### 1. **SERVICES PROVIDED**

#### 1.1 **PUBLIC RELATIONS AND MARKETING**

The Council's corporate communication's team will support the delivery of the Board's communications requirements by co-ordinating media enquires relating to the Board and, when required, by proactively promoting the Board and its services in local and national media. Communications will be delivered by working closely with the Board and management.

In particular, the corporate communications team will:

- 1.1.1. deal with media enquiries and requests for comments in collaboration with the Board;
- 1.1.2. deal with media interview requests, if required;
- 1.1.3. prepare media releases, if required;
- 1.1.4. provide crisis media management in an emergency situation affecting both parties during working hours or on a goodwill basis out-of-hours;
- 1.1.5. undertake communications planning, if required;
- 1.1.6. provide marketing advice; and
- 1.1.7. provide a graphic design service as required.

#### 1.2. **LEGAL SERVICES**

- 1.2.1. The Council shall provide the legal services marked against the Council in the table below. Certain legal services shall be provided by external advisors to the Board as noted in the table below.

<i>Acquisition of assets</i>	✓	
<b>Service</b>	<b>Council</b>	<b>External</b>
<i>Contract enforcement (third parties)</i>	✓	
<i>Company Law and Corporate Governance</i>		✓
<i>Charity Law</i>		✓
<i>Tax Law</i>		✓
<i>Litigation</i>	✓	✓
<i>Employment Law</i>	✓	✓
<i>Disputes and or renegotiation with WDC</i>		✓
<i>Lodging of caveats</i>	✓	

- 1.2.2. Debt recovery may be undertaken by external agents with the agreement of the Council's legal services.
- 1.2.3. Tax law may be undertaken by external agents after consultation with the Council's finance and legal services.
- 1.2.4. Litigation may be undertaken by external agents with agreement of the Council's legal services depending on nature of each case. Litigation will generally be undertaken by insurers agents where covered under Insurance policies.
- 1.2.5. Employment Law may be undertaken by external agents with the agreement of the Council's legal services depending on nature of each case. Where the issue involves matters common to terms and conditions of employment the Board and the Council, the Council's legal services will co-ordinate and oversee the conduct of all such matters.

### 1.3. COMMITTEE SERVICES

- 1.3.1 Preparation of agendas and collation of Board Reports;
- 1.3.2 Issuing of notices of meetings in time for such meetings as per the Board's Standing Orders;
- 1.3.3 Production and issuing minutes from meetings;
- 1.3.4 General correspondence with members etc.

### 1.4. FREEDOM OF INFORMATION ADMINISTRATION

- 1.4.1 Freedom of Information advice and guidance will be provided by the Council to the Board on an as required basis and from the appropriate officers.

### 1.5. HUMAN RESOURCES AND ORGANISATIONAL DEVELOPMENT

#### 1.5.1. Statement of Intent

This is the service description for the human resources and organisational development service ("HR and OD").

#### 1.5.2. Principles

In the spirit of collaboration, the parties will work to develop an environment of cooperation using the following partnership principles:

- Be accountable – to the joint responsibilities set out below;
- Collaborate and co-operate – establish and adhere to the governance structure to ensure that service activities are delivered and actions taken on a joint basis;
- Be open – communicate openly about major concerns, issues or opportunities relating to the services provided;
- Work collaboratively to identify business improvements, eliminate inefficiencies and reduce the cost of service provision;
- Adopt a positive outlook – demonstrate a positive, "can do" attitude, looking at ways to improve services; and
- Focus on customer service and continuous improvement.

#### 1.5.3. Obligations

The Council will deliver the Service within agreed standards and in accordance with its policies and the corporate and the commitments of the Board.

#### 1.5.4. Description of the Service

The HR and OD Service within the Council's corporate services department comprises approximately 55 staff and provides centralised HR, OD and pay services. Utilising a strategic model of HR delivery the HR and OD department provides HR and OD services through an integrated approach to resource planning and development, provision of centralised HR expertise, HR business partnering, HR transactional services, employee relations and case management.

The key features of the services are:

- Managing the day-to-day delivery of all transactional HR and pay enquiries and information through 'HR Connect', the HR service centre;
- Provision of HR business partnering;
- Assistance and advice in Development of HR strategy and policy;
- Provision of a workforce planning;
- Provision of a comprehensive wellbeing and attendance management function;
- Provision of a resourcing and employment contract service;
- Management of a framework for job evaluation and grading of posts;
- Providing case management support on all routine and complex employment issues including performance improvement, grievance, discipline, and attendance;
- Management and ongoing development of the integrated Workforce Management and Payroll system on which the Board's key personnel information resides and is maintained;
- Employment equalities;
- Management of a payroll function including pensions administration
- Development of a corporate approach to performance management and appraisal;
- Supporting organisational change and change management; and
- Leadership, management development and corporate development programmes

#### Service Delivery Model

**HR Business Partner**

- Interface with management teams of organisational units to ensure HR service provision
- Provide HR expertise to support strategic HR and business initiatives within depts.
- Provides, advice & support to line managers in relation to major HR and Organisational Change initiatives

**Centre of Expertise**

- Responsible for developing HR & OD policy and practice which support business objectives (e.g. reward, absence, performance management)
- Priorities set in conjunction with HRBPs, but also reflect emergent issues from Service Centres

**HR Service Centre**

- Handles standard HR & OD and Payroll transactions
- Commonly split between:
  - HR Advice and assistance
  - Transactional Activity
- Cost-efficiency boosted by adoption of self-service

## 1.5.5.

Services in Scope

Alongside the Board's priorities and including:

- 'PDP' rollout
- Absence management
- Leadership development

The services in scope are contained in the following table

1. Business Partners	2. HR Connect	3. Employee Lifecycle	4. Policy&Case Management	5. Organisational Development	6. Pay & Remuneration
Change Management	HR Centre	Recruitment	Partnership Working	Strategic Leadership	Payroll
Workforce Planning		Selection	Employee Relations	Line Manager Development	Pension
Strategic HR Development		Workforce Planning	Case Management-	Organisational Culture Change	Employee Benefits
Departmental Interface		Job Evaluation	Policy	Performance and Personal	Workforce Management
Management Coaching		Contractual Changes	Wellbeing	Customer Relations	
Mentoring			Equalities	Employee Engagement	
				Organisational Performance & Improvement	

1.5.6. Service Availability / Hours of Support

Service Availability	Hours of Support
<b>Telephone:</b> 01389 737373 <b>Email:</b> <a href="mailto:HRconnect@west-dunbarton.gov.uk">HRconnect@west-dunbarton.gov.uk</a> <b>Information available via the Intranet:</b> <a href="#">HR and OD Knowledge Portal</a>	HR Connect: 07:30 17:30 Mon-Fri  Support Areas: 08:45 – 16:45 Mon-Thu 08:45 – 15:55 Fri

1.5.7. Key Service Areas

As part of the development of this Service the following five key service areas will be reviewed on an annual basis in line with changing business needs and the Board's service priorities.

1.5.7.1 Recruitment

The recruitment function will deliver a professional high quality service covering all aspects of recruitment & selection to support the Board's needs and provide the Board's managers with innovative and responsive recruitment outcomes. HR services will:

- Advertise vacancies on "My Job Scotland" and support the recruitment process
- Provide assistance with writing job profiles to ensure the role can be appropriately evaluated
- Provide access to the recruitment portal to allow managers to short list candidates
- Ensure details of all successful candidates are progressed via the service centre and that all employment checks are carried out
- Progress applications in a timely manner
- Use VJB logos and letterheads on all correspondence etc.
- Provide the Board with relevant Equalities information and data in relation to recruitment and promotion.

The Board will:

- Provide HR with completed and authorised recruitment forms
- Provide HR with concise role profiles which has been previously evaluated (if new post)
- Provide HR with essential criteria and/or applicant questions so as to limit the number of unsuitable applicants
- Access the recruitment portal to short list candidates and update as appropriate
- Progress applications in a timely manner

1.5.7.2 Case Management

The case management function will deliver a professional high quality service covering all aspects of HR case management including conduct and capability. In addition the employee relations function will work with the Board and Trade Unions to improve the employee relations climate and work towards a partnership approach. HR services will:



- Provide a professional advice and guidance service on a suite of policies including; discipline, grievance, dignity at work, attendance management and performance management policies.
- Develop information guidance and template letters to assist the Board to navigate the different policy requirements.
- Provide high quality support and training to managers on all areas of employee relations case work covering discipline; grievance; absence management; dignity at work; poor performance; employment legislation and policy and conditions of service advice etc
- Provide the Board with advice and guidance to work in partnership with Trade Union representatives.
- Assist the Board to find solutions to resolve employee relations issues.
- Provide regular updates on individual case management progression including discipline, grievance, dignity at work and absence.

The Board will:

- Seek HR case management support and advice with regard to employee relations issues and policy application.
- Seek to work collaboratively with Trade Union representatives and strive to achieve mutual beneficial solutions.
- Ensure they fulfil responsibilities by ensuring that they maintain concise notes of case management issues and ensure that agreed actions are followed through and communicated to employees. Enhance their skills and knowledge by attending relevant employee relations and case management training or briefing sessions.

#### 1.5.7.3 Payroll & Contractual Changes

HR Connect will deliver a professional and quality service to support payroll and contractual changes and ensure that all changes are progressed to meet service delivery needs and legislative requirements. HR services will:

- Inform employee in writing (using VJB stationery) of all contractual changes
- Update WMS with all contractual changes
- Process all authorised contractual changes in the next available payrun
- Process for payment all authorised overtime and travel expenses in the next available payrun
- Process all authorised allowances and deductions
- Provide Pension Fund administration

The Board will:

- Provide HR connect with completed and authorised employee amendment form by the deadlines required for processing
- Notify HR connect timeously of all contractual changes and provide amended contractual information
- Provide completed and authorised overtime sheets by the deadline required for processing
- Provide completed and authorised travel expenses forms by the deadline required for processing
- Notify HR Connect of any other information that may affect pay such as absence from work, maternity, leaver etc

#### 1.5.7.4 Managing Change – HR Business Partners

HR business partners will support the Board's management team in the development of strategic HR solutions and support organisational change to facilitate effective delivery. HR business partners will:

- Provide the interface between HR and OD teams and the senior management team.
- Drive forward focused HR and OD solutions to support business objectives and organisational change
- Work in partnership with the Board and key stakeholders/partners to jointly develop HR strategies and plans necessary to support the delivery of services and the achievement of performance targets
- Coach, support, mentor and challenge managers in the application of HR policy and practice, and to provide appropriate HR advice and guidance in order to minimise risk and financial exposure
- Assist and support the development of the Board's workforce plan

The Board will:

- Fully engage with HR business partners in the development of HR solutions and workforce planning
- Ensure effective communication with HR business partners in relation to service plans
- Liaise with HR business partners in relation to current and future HR support requirements
- Advise and consult with HR business partners in relation to compliance with this Service

#### 1.5.7.5 Provision of Management Information

HR services will be responsible for the maintenance and provision of high quality management information that will support the needs of the Board and individual managers in effectively managing their employees. HR services will:

- Provide management information to the Board on a range of employee information
- Update WMS with all changes notified by the Board in a timely manner
- Provide standard reports on a monthly basis
- Provide ad-hoc reports to the Board as required within agreed timescales with WMS assistant advisor

The Board will:

- Ensure all employee changes are notified to service centre to ensure WMS is up to date.
- Email Request for Information to WMS assistant advisor with details of format and timescales required
- Meet with WMS assistant advisor to discuss requirements in more detail if required.
- Review management information provided on a regular basis and advise if information is no longer required or needs to be amended.

#### 1.5.8. Service Dependencies

##### 1.5.8.1. External Service Provision

- HR and OD has a role in negotiating appropriate support agreements with external service providers. In this regard HR and OD will enter into appropriate arrangements with:
- Strathclyde Pension Fund;
- Employee Counselling Service;
- Occupational Health Providers; and
- other bodies as appropriate to ensure that appropriate standards of service are provided. Appropriate monitoring arrangements and service level agreements with external service providers will be put in place together with arrangements for performance reporting.

## 1.5.9.

Board Responsibilities

It is expected that the services described in this document can only be consistently delivered when the Board takes responsibility in relation to HR policy and procedures and meet both procedural and legislative timescales.

## 1.5.10.

Service Monitoring1.5.10.1 Quality of Service and Service Standards

HR and OD is committed to provide services in a professional, customer focused and efficient manner consistent with legislative requirements, Council policy and best practice. A copy of the HR and OD customer services charter will be provided. The HR business partner will ensure HR service provision and will be the first point of contact for any complaints, comments or compliments on the HR and OD service. Any such contact will be appropriately logged

1.5.10.2 Service Comments, Complaints and Compliments

Any comments, complaints and compliments raised with the HR business partner and relating to services covered within this Service will be reviewed by the Head of HR and OD and discussed with all relevant parties before also being raised at the departmental liaison meetings. Any actions identified as service improvements will be built into the appropriate service improvement plan and the progress/outcome will be included in the monthly service report and discussed at the departmental liaison meetings.

1.5.10.3 Service Reporting

A monthly service report on actual service levels achieved will be made available to departments via their respective HR business partners and will be published on LINK. The monthly report will contain all KPI statistics in accordance with the agreed KPI reporting requirements.

- Establishment reporting.
- Salary reporting
- Absence reporting
- Equalities information
- Employee relations cases
- Employee turnover
- Redeployment/VER/VS
- Fixed term contracts
- Length of service

### 1.5.11 Main Contacts

<b>Name and Position</b>	<b>Contact Details</b>
HR CONNECT	Telephone No: 7373 Email : HRconnect@west-dunbarton.gov.uk
Vicki Rogers Head of HR and OD	Telephone No: 7584 Email : vicki.rogers@west-dunbarton.gov.uk
Angela Terry Organisational Development Manager	Telephone No: 7590 Email : angela.terry@west-dunbarton.gov.uk
Paul McGowan HR Business Partner	Telephone No: 7645 Email : paul.mcgowan@west-dunbarton.gov.uk

#### 1.5.11.1 Key Personnel Changes

The Board will be informed of any changes to key personnel named within this Service that could affect the delivery of the Service.

#### 1.5.11.2 Changes to Service

Either party may propose changes to the scope of the services being provided by HR and OD. The parties will mutually agree to any proposed changes.

### 1.6 FINANCIAL SERVICES

The Council's financial services team will provide the following services to the Board:

#### 1.6.1 Budgeting and Financial Planning

- Preparation and distribution of budget guidelines, reports and timetable;
- Assistance, collation and consolidation of budget submissions;
- Provision of information to assist final preparation of budget reports to the Joint Board;
- Assistance and provision of information to assist in the preparation of a medium/ long term finance strategy;
- Finalisation of approved budget information and update into the Council's financial ledger, to aid monitoring of budgets;
- Completion of all relevant financial returns, on a timely basis;
- Provision of financial advice on an ad hoc basis; and
- Provision of cashflow information to inform the treasury activities.

#### Revenue Monitoring

- Preparation and presentation of standard budget monitoring reports on a monthly basis;
- Assistance in preparation of financial information to the Board as required; and

- Provision of information and advice on all budget monitoring issues.

#### 1.6.2 Preparation of Annual Financial Statements

- Preparation and distribution of year end instructions, deadlines and timetable;
- Processing year end accountancy entries to ensure the financial ledger presents core data for preparation of the annual financial statements and audit thereafter;
- Preparation of financial information for inclusion within the Board's annual financial statements, including compliance with regulatory requirements;
- Preparation of detailed and appropriate working papers to substantiate figures contained within the financial ledger and the financial statements; and
- Assistance in preparation of the Board's reports on final outturns.

#### 1.6.3 Provision of Financial Ledger/Main Accountancy System

- Provision of a financial ledger, recording of budgets and actual expenditure incurred to assist with budget monitoring;
- Provision of ledger maintenance service – including processing of feeders, interdepartmental charges, reconciling of accounts, processing of budget phasings, processing of budget virements, updating and maintaining appropriate coding structures, etc;
- Ongoing review and development of reporting facilities to improve ability to report same financial information in a variety of ways; and
- Ongoing development to continuously improve use of the financial ledger system, to encourage efficient and effective ways of working, minimising duplication and manual effort.

#### 1.6.4 Creditor Payments

- Inputting of authorised batches of invoices to the creditors financial system. The batches should be appropriate to the Council's approved documentation and correctly authorised and coded, including Construction Industry Scheme processes;
- Processing payments by the due date (if received and correctly requested by that date), either by BACS or cheque;
- Investigate and progress queries from either the Board or a supplier in respect of payments;
- Provide guidance/advice on issues related to creditor payments; and
- Assist with work to improve and develop systems and procedures for payment of invoices.

#### 1.6.5 Insurance Claims Handling

- Processing of insurance claims and dealing with insurance companies, brokers, claimants and departments in respect of claims;
- Assist in the provision of any detailed information required by insurance companies/brokers to substantiate policy cover; and

- Procurement of insurance policies and negotiation of premiums on behalf of the Board.

#### 1.6.6 VAT administration

- Provision of management information and transactional data for the completion and submission of the VAT return; and
- Provide ad hoc advice as required on VAT related matters.

#### 1.6.7 Income Management

- Provision of secure income collection services, subject to banking arrangements; and
- Processing income into the relevant service system and into the Council's financial ledger – including debit and credit card transactions.

#### 1.6.8 Sundry Debtors

- Provide necessary access and training to allow the Board to process debtors accounts, as required;
- Issuing invoices and credit notes on a regular, user defined basis;
- Issuing refunds to customers where overpayments have been identified – following necessary checks;
- In accordance with the standard timetable, issuing reminders/ final notices and legal letters on debts outstanding
- Access to full services in respect of debt recovery;
- Investigating and resolving queries relating to payments received / allocated;
- Providing guidance and advice on all issues related to customer accounts;
- Provide access to run reports on accounts outstanding at agreed intervals at user defined intervals;
- Ongoing development work to improve systems and processes for issue of customer accounts; and
- Providing new customer details on request.

#### 1.6.9 Ad hoc

- Processing of all journal entries required to correct miscoding's and appropriate allocations;
- Provision of financial advice and information as required for audit purposes, including liaison with external auditors;
- Updating of authorised signatory registers for creditors/ debtors/ journal entries as requested by the Board;
- Process of authorised access into relevant areas of financial systems, as required;
- Processing of recharges between the Council and the Board or vice versa through "internal recharge" entries as appropriate; and
- Training as required to allow relevant Board employees to understand the Council's processes to allow the Board to complete its process and control tasks, as necessary.

1.6.10 Payroll services to be provided by the finance service

Provision of information, preparation and submission of annual returns (P14, P60, P35, P11D) and payment of sums due to HMRC, Strathclyde Pension Fund, Trade Unions and any other Payroll related third parties

1.6.11 Procurement

The Council's corporate procurement unit will provide the following services to the Board:

Tendering and Contracts

- Assistance in accessing Scotland Excel and Public Contracts Scotland contracts and frameworks; and
- Assistance and guidance relating to local tendering activities.

Sourcing

- Assistance in the sourcing of specific goods and services; and
- Assistance in supplier selection activities.

WeBuy eProcurement System

- Access, administration and facilitation of the WeBuy eProcurement system;
- Provision of user and approver training as required; and
- Assistance in provision of management information, as required.

Supplier Management

- Assistance in supplier management activities, as required.

1.6.12 Audit and Risk Management

- Risk based system reviews;
- Computer audit;
- Contract audit;
- Performance audit;
- Irregularity/Public Information Disclosure; Participation in the national fraud initiative.
- Audit Planning to include liaison with external auditors
- Business Continuity and Disaster Recovery advice; and
- Audit Planning to include liaison with external auditors
- Risk Management and Health & Safety information and advice will be provided on an ad hoc/as required basis

1.6.13 Main Contacts

Name and Position	Contact Details
Stephen West Head of Finance and Resources (Treasurer to VJB)	Telephone: x7191 Email: <a href="mailto:stephen.west@west-dunbarton.gov.uk">stephen.west@west-dunbarton.gov.uk</a>
Gillian McNeilly Finance Manager	Telephone: x7194 Email: <a href="mailto:gillian.mcneilly@west-dunbarton.gov.uk">gillian.mcneilly@west-dunbarton.gov.uk</a>
Joanne Thomson Finance Officer	Telephone: x7875 e-mail: <a href="mailto:joanne.thomson@west-dunbarton.gov.uk">joanne.thomson@west-dunbarton.gov.uk</a>
Colin McDougall Audit and Risk Manager	Telephone: x7436 e-mail: <a href="mailto:colin.mcdougall@west-dunbarton.gov.uk">colin.mcdougall@west-dunbarton.gov.uk</a>
Angela Salmons Procurement Manager	Telephone: x7748 e-mail: <a href="mailto:angela.salmons@west-dunbarton.gov.uk">angela.salmons@west-dunbarton.gov.uk</a>

**2 INFORMATION TECHNOLOGY****2.1 Description**

The Council will provide a comprehensive range of IT and telephony services to all of the Board service areas.

Services provided by the Council include network, desktop (PCs, laptops, printers, phones) application development, application support, customer support, IT procurement, server support and hosting, telephony infrastructure, printing and contact centre services, security, virus protection, internet and e-mail systems/access and data communications.

Services are provided through a combination of direct, phone based, face to face, self-service and specialist support. The key features of the services are:

- A single point of contact for all Board users and requesting services;
- A single telephone number for any customer requesting a service or raising a fault;
- A self-service facility for customers to request services or raise faults online;
- Fast access to professional support with potential resolution at first point of contact;
- Dedicated Council individuals to develop services, identify opportunities and liaise directly with business areas;
- Dedicated teams providing a business project management service; and
- Tri level tiered incident management support with specific resolution times and escalation points, 1<sup>st</sup> and 2<sup>nd</sup> line incident management delivered by IT connect team and 3<sup>rd</sup> level incident management support delivered by development teams.

**2.2 Service Availability / Hours of Support**

Service Availability	Hours of Support
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<b>Telephone:</b> 01389 737000 <b>Email:</b> <a href="mailto:ict.servicedesk@west-dunbarton.gov.uk">ict.servicedesk@west-dunbarton.gov.uk</a> <b>Via the Internet:</b> Self-service call logging <a href="http://omicron.west-dunbarton.gov.uk/HelpdeskSelfService/default/en-us/">http://omicron.west-dunbarton.gov.uk/HelpdeskSelfService/default/en-us/</a>	<b>Service Desk:</b> 08:00 - 17:00* Mon-Fri <b>Support Areas:</b> 08:45 – 16:45 Mon-Thu 08:45 – 15:55 Fri
<p>Out of Hours Services: It is recognised that there will be occasions where an Out of Hours Support service will be required. These do vary in nature depending upon the requirements outlined for the out of hours working. Where there is a need for specific arrangement to be made, contact must be made with the relevant Council nominated or the ICT manager (see contact details), they will identify the requirements and commission appropriate support resources. Where possible all requirements for out of hours working should be satisfied by using the pre-authorised schedule maintenance days. If the business requirement is such that the work must be carried out with the scheduled maintenance days then a minimum of seven working days notice would be required and the Council's ability to service the request would be based on reasonable endeavours. Out of hours working may be charged at the going overtime rate.</p>	

2.3 Services in Scope The services in scope as part of this agreement are contained in the following table

1. Business Partners	2. IT Connect	3. Business Transformation	4. IT Infrastructure	5. IT Security
Board liaison	1 <sup>st</sup> Level Support	Applications Development	Network Development	Implementation of technical solutions
Schedule Monitoring	Incident Management		Infrastructure Management	
New Business	Requests For Change (RFC)	3 <sup>rd</sup> line Support	Telephony Management	
Issue Escalation	Printing & Repro Requests	Problem Management	Infrastructure Development	
	2 <sup>nd</sup> Level Support		Telephony Development	
	2 <sup>nd</sup> Level Incident Mgt		3 <sup>rd</sup> Level Incident Management	
	Problem Management		Problem Management	
	Software Install		Server Development	
	Onsite visits		Not relevant	
	Hardware Install		Problem Management	
	Backup Management		Unix Server Development	
	Configuration Management		Server Maintenance	
	Licence Management		Server Installation	
	Asset Management		Server Configuration	
	Configuration Management		3 <sup>rd</sup> Level Incident Management	



## 2.4 Customer Services

### 2.4.1 Service Desk Process

When the Board contacts the Council's service Desk an IT support analyst will instigate the following standard process for call logging and prioritisation. Support analyst will ask a range of questions (call scripting), the answers to these questions will either enable the support analyst to provide a resolution at first point of contact or it will allow them to determine the urgency and priority of the call for further assignment to the second tier of support. All details of the call will be recorded on a central recording system. If the call is not able to be resolved at first point of contact then the following details will be provided:

- Call ID;
- Call priority;
- Timescale for resolution (based on priority);
- The next steps in progressing the call if it is to remain open; and
- Escalation point (timescale in which the call will be escalated).

### 2.4.2 Prioritising the call:

The Council's service desk analysts will ask a series of pre-determined questions (call scripting) which will allow the system to assess and assign a priority based on the impact and urgency of the call. Details of the priorities and the response / resolution levels are as follows:

Priority No.	Response Time	Resolution Time	Service Definition
Priority 1 (P1)	2 working hours	1 working day	Full loss of service – (e.g. whole network or business critical system failure) affecting multiple users with no immediate workaround available. VIP customers/services are assigned priority 1. Some systems and services are assigned VIP status at critical times, for example Finance Accounting at Year End, services responsible for managing Elections
Priority 2 (P2)	4 working hours	2 working days	Partial loss of a service with critical business impact, with no immediate workaround available.
Priority 3 (P3)	1 working day	4 working days	No immediate business impact for which a workaround is available
Priority 4 (P4)	2 working days	10 working days	General application errors and problems/faults
Priority 5 (P5)	2 working days	Upto 10 working days Upto 20 working days 20 working days and beyond	Standard requests Minor requests Projects.

Some timescales are dependent on underpinning contracts with third party suppliers <sup>+</sup> A service request is an enquiry that has been identified as <u>not</u> being a problem or a fault identified			

#### 2.4.3 Disputed call prioritisation

Should the Board dispute the call prioritisation assigned to their call they should, in the first instance, discuss the call with the Council's service desk supervisor. The service desk supervisor will examine the call and assess the correct priority to be allocated to the call.

#### 2.4.4 Escalation Procedure

Escalation points have been built into the centralised recording system which will automatically escalate the call based on the predefined timescales. The Council's service desk calls will be automatically escalated to the service desk supervisor when they have exceeded their timescales and go into 'Breach' status. Outwith the automatic escalation process the escalation path for the Board is as follows:

##### Escalation Path

##### Escalation Level 1: Call updates and progression

Service desk – This is the first point of contact for call escalations. The service desk will be able to advise customers of call progress and the timescales for resolution based on the call priority.

##### Escalation Level 2: Call management and monitoring

Service desk supervisor – The service desk supervisor will investigate the call, ensure the correct priority is applied and define the next actions to the customer. The service desk supervisor will then monitor this call until resolution.

##### Escalation Level 3: Quality of service delivery, customer satisfaction

Section leader - The section leader (IT connect) will review the call actions taken and progress with the relevant support tier until resolved. The section leader (IT Connect) will undertake regular random quality checks to see if preventative measures can be built in and to ensure continuity of service.

##### Escalation Level 4: Business relationship management

Business partner - The business partner will review the call and all actions taken and will highlight direct to the ICT manager. The business partner will liaise with all areas of support tiers until resolution of the call and will raise an exception report on the issue at the departmental liaison meeting

##### Escalation Level 5: ICT Management

ICT manager - The ICT manager will review the call, actions taken and timescales and will ensure the correct resolution is in place. The ICT manager will review the processes undertaken and if required take any remedial action. The ICT manager will review the exception report and will discuss the issue at the next departmental liaison meeting

<sup>+</sup> The escalation process is completely separate from the complaints process which is covered below.

## 2.5 Service Dependencies: Third Party Suppliers

The Council has a role in negotiating appropriate support agreements with third party suppliers. Where a resolution to a fault or service request is dependent upon a third party supplier the Council will undertake to log the call within the agreed target timescales. The provision of a response from the third party supplier will be dependent on service levels established within their contractual arrangements. Calls to the Council that are dependent on external service level agreements will have the 'clock' stopped, this is to ensure that call breaches do not occur which are relational to external service level agreements outwith the Council's direct control. The service desk supervisor will personally monitor all external call timescales and will deal directly with the suppliers as part of a supplier management function. Any breaches for external SLAs will be directly reported to the external supplier and contracts may be reassessed due to poor performance. Calls returning from suppliers will have the clock restarted as soon as they are received back into the Council who will regularly inform the Board of the progress of the calls and will regularly hasten external suppliers as part of the automatic escalation process built into the centralised reporting system.

## 2.6 The Board's Responsibilities

It is expected that the service levels described in this document can only be consistently delivered when the Board takes the responsibility of reporting the necessary ICT faults/problems and service request through the Council's service desk in order to action, monitor and fix the calls effectively.

### 2.6.1 Service Desk

To get the most from the service desk the Board is advised to:

- Ensure that relevant asset tag information is collected prior to initiating the helpdesk call or self-service form;
- Make a note of any error message before phoning the service desk or raising the self-service form;
- Make sure that when contact has been made to the service desk they have access to a phone near the machine that they are experiencing a fault or a problem with, or working from a machine with remote support installed;
- Keep a record of the call ID (reference number) and use it when checking progress; and
- Make sure the service desk is aware of their availability/how to contact them.

The service desk's aim is to resolve as many calls as possible, at the initial stage, the standard response / resolution times are dependent on the call priority. Therefore it is important that:

- All contact with the Council is through the service desk to ensure calls are logged and processed to ensure a call ID is generated and an accurate history of events associated with the call is maintained;

- Change in key personnel or establishment details need to be communicated to the service desk;
- Sufficient information is provided for the service desk to record and action the call effectively i.e. name of establishment, contact details and the nature of the call;
- Ensure that staff are sufficiently trained in relevant computer hardware and software usage, health and safety, data protection, etc.;
- Appropriate information relating to the urgency of the call is provided to allow the service desk to properly assess and prioritise the call; and
- Appropriate information relating to the impact of the call is provided to allow the service desk to properly assess and prioritise the call.

#### 2.6.2 Remote Access

The Service desk will endeavour to fix all calls at first point of contact unless during the reporting process it is established that the call requires to be escalated to the next tier of support. The Board should ensure, where possible, that the service desk is able to remotely access the Board PC in order to resolve the problem or to further assess the problem. If remote access is not convenient at the time of fault reporting then the Board is required to arrange a suitable time for the remote access to occur. It should be noted that the clock may be stopped on the call until the remote access is able to take place.

#### 2.6.3 Physical Access

In instances where physical access is required to devices then this will immediately be escalated from the service desk to the second tier of support services. The Council staff will liaise with customers to ensure a convenient time for onsite visits, however, customers should ensure that the Council has the required physical access within their premises to assess or resolve any calls.

#### 2.6.4 Testing

There may be occasions where the Board wishes to perform user acceptance testing (UAT) either as part of a new system installation or as part of an application upgrade process. The Council will co-ordinate any UAT, however, it is the Board's responsibility to arrange for the provision of appropriate resources for any testing for new or upgraded systems through the relevant external suppliers in accordance with the required timescales. Service desk calls will have the clock stopped as soon as the call is passed for UAT and it will be restarted upon completion of the UAT.

#### 2.6.5 Board projects and changes requiring Council resources

Projects that require additional ICT resources such as project management and business analysis may be provided by the council as resources permit. If the Board requires these services the Board should liaise with the council's ICT business partner in the first instance.

### 2.7 Infrastructure Reliability and Service Availability

#### 2.7.1 Reliability

Most routine maintenance should not affect service availability. However, occasionally upgrades or enhancements may mean that the Council needs to close the service down for a short while. If this becomes necessary the Council will ensure, where possible, that it takes place out of core service hours or forms part of the scheduled maintenance plan. The scheduled maintenance plan will be issued to the Board.

#### 2.7.2 Availability Targets

The availability targets outlined below are monitored and reported on as part of a monthly service report. Exceptions will be included as and when necessary.

The key performance target is 98.0% (Service time covered is 24/7 excluding holidays).

### 2.8 Service Monitoring

#### 2.8.1 Quality of Service and Service Standards

The Council warrants that the Services will be performed in a professional, customer focused and efficient manner consistent with industry standards reasonably applicable to such services. The Council's contact centre manager will lead on customer services and is the first point of contact for any complaints or comments on the Council's service.

#### 2.8.2 Service Comments

Any comments and complaints raised with the contact centre manager and relating to services covered within this agreement will be reviewed by the appropriate Council officer and discussed with other appropriate Council staff before also being raised at the Council/Board liaison meetings. Any actions identified as service improvements will be built into the service improvement plan and the progress/outcome will be included in the first available monthly service report and discussed at the Council/Board liaison meetings.

#### 2.8.3 Service Reporting

A monthly service report on actual service levels achieved will be made available to the Board via the Council. The monthly report will contain all KPI statistics.

### 2.9 ICT General Information

#### 2.9.1 Emergency Procedure

There is an emergency procedure invoked in the event of an evacuation, major system, power or network failures. This procedure may require the suspension or reduction of services provided under this agreement for a period of time. The decision on suspension of services will be taken by the Board Nominee or their delegated representative, in collaboration with the nominated Council Nominee.

#### 2.9.2 Main Contacts

Name and Position	Contact Details

Patricia Marshall ICT	Telephone No: x7574 Email: <a href="mailto:patricia.marshall@west-dunbarton.gov.uk">patricia.marshall@west-dunbarton.gov.uk</a>
James Gallacher ICT Business Partner	Telephone No: x7287 Email: <a href="mailto:james.gallacher@west-dunbarton.gov.uk">james.gallacher@west-dunbarton.gov.uk</a>

### 2.9.3 Key Personnel Changes

The Board will be informed of any changes to key personnel named above which could affect the delivery of the Services.