



*Dunbartonshire and Argyll & Bute
Valuation Joint Board*

Council Offices
Garshake Road
Dumbarton
G82 3PU

9 June 2014

Dear Sir/Madam

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

You are requested to attend a meeting of the above Board to be held in Committee Room 3, First Floor, Council Offices, Garshake Road, Dumbarton on **Friday, 20 June 2014 at 11.00 a.m.**

The business is as shown on the attached agenda.

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

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

Yours faithfully

PETER HESSETT

Clerk to the Valuation Joint Board

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

FRIDAY, 20 JUNE 2014

AGENDA

1. APOLOGIES

2. DECLARATIONS OF INTEREST

3. MINUTES OF PREVIOUS MEETING

Submit for approval the Minutes of Valuation Joint Board held on 22 November 2013.

4. MEMBERSHIP CHANGE

The Joint Board is requested to note that Councillor Donald MacMillan has been appointed to represent Argyll & Bute Council on the Dunbartonshire and Argyll & Bute Valuation Joint Board following the resignation of Councillor Fred Hall.

5. ELECTORAL REGISTRATION

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

6 NON-DOMESTIC RATING AND COUNCIL TAX VALUATION PROGRESS

Submit report by the Assessor & Electoral Registration Officer providing an update of the progress in relation to the Assessor's Non-Domestic Rating Valuation and Council Tax Valuation functions.

7. BEST VALUE – SERVICE PLANNING

Submit report by the Assessor & Electoral Registration Officer seeking approval of the Service Plan for 2014-17 and the Annual Service Calendar for 2014/15, as detailed within the appendices to the report.

8. BEST VALUE - PERFORMANCE REPORTING AND PLANNING

Submit report by the Assessor & Electoral Registration Officer:-

- (a) providing an update on progress in relation to Best Value, including the external performance reports for the year 2013/14; and
- (b) seeking approval of the Valuation Key Performance Indicator targets for 2014/15, as detailed within the report

9. BEST VALUE – CUSTOMER SERVICE UPDATE

Submit report by the Assessor & Electoral Registration Officer:-

- (a) advising on the results from the Customer Consultation process during 2013/14; and
- (b) advising on the results of the first year of operation of the new Complaints Procedure.

10. BEST VALUE – RISK MANAGEMENT UPDATE

Submit report by the Assessor & Electoral Registration Officer seeking approval of the Risk Register and Action Plan, as detailed with the appendices to the report.

11. BEST VALUE – AUDIT UPDATE

Submit report by the Assessor & Electoral Registration Officer:-

- (a) seeking approval of the Audit Plan, as detailed within the report; and
- (b) advising of an Audit Plan which was completed during 2013/14.

12. POLICY & PROCEDURE ON INDIVIDUAL PERFORMANCE MANAGEMENT FOR SENIOR OFFICERS

Submit report by the Assessor & Electoral Registration Officer:-

- (a) seeking approval of a Policy & Procedure on Individual Performance Management for Senior Officers; and
- (b) seeking approval to establish a Performance Management Committee, to carry out the Performance Management Review of the Assessor and ERO, as detailed within the appendix to the report.

13. DRAFT ANNUAL REPORT AND FINAL ACCOUNTS – YEAR ENDING 31 MARCH 2014

Submit report by the Treasurer to the Valuation Joint Board advising of the draft Annual Report and Financial Statements for the year ending 31 March 2014.

14. DATES OF FUTURE MEETINGS

The following dates, times and venues are suggested for future meetings:-

Finance Sub-Committee	Wednesday, 24 September 2014 at 11.00 a.m. in Committee Room 3, Council Offices, Garshake Road, Dumbarton.
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Valuation Joint Board	Friday, 21 November 2014 at 11.00 a.m. in Victoria Halls, Helensburgh.
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For information on the above agenda please contact Nuala Quinn-Ross, Committee Officer, Legal, Democratic & Regulatory Services, Council Offices, Garshake Road, Dumbarton, G82 3PU Tel: (01389) 737210 e-mail: nuala.quinn-ross@west-dunbarton.gov.uk

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

At a Meeting of the Dunbartonshire and Argyll & Bute Valuation Joint Board held in the Committee Room, Southbank Marina, Kirkintilloch on Friday, 22 November 2013 at 11.02 a.m.

Present: Councillors Fred Hall and John McAlpine*, Argyll & Bute Council; Councillors Jim Gibbons, John Jamieson, Vaughan Moody, Michael O'Donnell and Manjinder Shergill, East Dunbartonshire Council and Councillors Jim Brown, Tommy Rainey* and Kath Ryall*, West Dunbartonshire Council.

* Arrived later in the meeting.

Attending: David Thomson, Assessor & Electoral Registration Officer; Robert Nicol, Depute Assessor & Electoral Registration Officer; Peter Hessett, Clerk to the Valuation Joint Board; Gillian McNeilly, Finance Manager; Joanne Thomson, Finance Officer; June Nelson, Principal Administration Officer; and Nuala Quinn-Ross, Committee Officer.

Apologies: Apologies for absence were intimated on behalf of Councillors Gordon Blair, John Semple and Richard Trail, Argyll & Bute Council; Billy Hendry, East Dunbartonshire Council and Jonathan McColl, West 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

(a) Dunbartonshire and Argyll & Bute Valuation Joint Board

The Minutes of Meeting of the Dunbartonshire and Argyll & Bute Valuation Joint Board held 14 June 2013 were submitted and approved as a correct record.

(b) Dunbartonshire and Argyll & Bute Valuation Joint Board Recruitment Panel

The Minutes of Meeting of the Dunbartonshire and Argyll & Bute Valuation Joint Board Recruitment Panel held 12 August 2013 were submitted and approved as a correct record.

(c) Dunbartonshire and Argyll & Bute Valuation Joint Board Finance Sub-Committee

The Minutes of Meeting of the Dunbartonshire and Argyll & Bute Valuation Joint Board Finance Sub-Committee held 25 September 2013 were submitted and approved as a correct record.

ELECTORAL REGISTRATION

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

Having heard the Assessor & Electoral Registration Officer in further explanation of the report, the Joint Board agreed to note the contents of the report.

NON-DOMESTIC RATING AND COUNCIL TAX VALUATION PROGRESS

A report was submitted by the Assessor & 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 further explanation of the report and in answer to Members' questions, the Joint Board agreed:-

- (1) to note the progress made in relation to the disposal of 2010 Revaluation appeals;
- (2) to note the progress made in relation to the disposal of running roll appeals;
- (3) to note the progress made in relation to maintenance of the Valuation Roll and the Council Tax Valuation Lists; and
- (4) to note the progress made in tackling the review of certain properties in the Bishopbriggs area.

Note: Councillors John McAlpine, Tommy Rainey and Kath Ryall arrived during discussion of the above item.

SCHEME OF DELEGATED POWERS

A report was submitted by the Assessor & Electoral Registration Officer seeking approval of a revised Scheme of Delegated Powers.

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

- (1) to approve the revised scheme of delegated powers; and
- (2) that the Assessor & Electoral Registration Officer liaise with West Dunbartonshire Council's People and Transformation section to identify options available for the performance appraisal of Senior Officers within the Board.

FINANCIAL REGULATIONS

A report was submitted by the Treasurer to the Valuation Joint Board seeking approval of amendments to the Financial Regulations.

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

- (1) that the Finance Manager liaise with the Treasurer to identify a method for reporting any potential business irregularities to the Board; and
- (2) to approve the revised Financial Regulations.

PERSONNEL POLICIES – ATTENDANCE MANAGEMENT, DISABILITY LEAVE AND PARENTAL LEAVE

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

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

The Joint Board agreed:-

- (1) to approve the Attendance Management Policy, along with the Disability Leave Scheme and Guidance Notes; and
- (2) the ratification of its previous approval of the Parental Leave Scheme.

REVENUE BUDGETARY CONTROL REPORT: PERIOD 6 (2013/14)

A report was submitted by the Treasurer to the Valuation Joint Board advising of the budgetary performance of the revenue account for the period to 30 September 2013.

The Joint Board agreed to note the budgetary position of the revenue account for the period to 30 September 2013.

CAPITAL BUDGETARY CONTROL REPORT: PERIOD 6 (2013/14)

A report was submitted by the Treasurer to the Valuation Joint Board advising of the budgetary performance of the capital account for the period to 30 September 2013.

The Joint Board agreed:-

- (1) to note the 2013/14 budgetary position of the capital account; and
- (2) to note that the capital account at the financial year end will have an unearmarked balance of £70,558 which will be carried forward into 2014/15.

REVENUE ESTIMATES 2014/15

A report was submitted by the Treasurer to the Valuation Joint Board seeking approval of the draft revenue estimates for 2014/15 and the level of constituent contribution.

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

- (1) the draft revenue budget for 2014/15;
- (2) that the surplus as at 31 March 2014 be carried forward into 2014/15 and be used over the next few years to help meet the budget gap;
- (3) to note that the requisition is based on each Council's Grant Aided Expenditure figures; and
- (4) to note the indicative budgets for 2015/16 and 2016/17.

CAPITAL ESTIMATES 2014/15

A report was submitted by the Treasurer to the Valuation Joint Board seeking approval of the draft capital estimates for 2014/15.

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

- (1) the 2014/15 Capital Plan of £19,280; and

- (2) 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.

AUDIT SCOTLAND'S FINAL AUDIT REPORT TO THOSE CHARGED WITH GOVERNANCE

A report was submitted by the Treasurer to the Valuation Joint Board advising of the Audit Scotland's report on the audit of the Joint Board's account 2012/13.

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

- (1) to note that there were no key matters arising to those charged with governance within the Audit Scotland report;
- (2) to note the four Audit Scotland recommendations and the Officer's proposed actions; and
- (3) otherwise to note the contents of the report.

ANNUAL REPORT AND FINAL ACCOUNTS – YEAR ENDING 31 MARCH 2013

A report was submitted by the Treasurer to the Valuation Joint Board providing details of the audited annual report and final accounts for the year ending 31 March 2013.

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

- (1) to note the unqualified audit opinion received in relation to the financial statements for the financial year 2012/13; and
- (2) to note the financial statements for the year to 31 March 2013.

SUPPORT SERVICES AGREEMENT

A report was submitted by the Treasurer to the Valuation Joint Board seeking approval of a Support Services Agreement drafted between the Board and West Dunbartonshire Council.

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

- (1) that West Dunbartonshire Council's Public Relations section be contacted to discuss possible campaign options to encourage completion and return of annual canvass forms;
- (2) to approve the Support Service Agreement; and
- (3) that the Assessor & Electoral Registration be authorised to sign the Support Service Agreement on behalf of the Board.

DATE OF NEXT MEETING

It was agreed that the next meeting of the Valuation Joint Board would be held on Friday, 20 June 2014 at 11.00 a.m. in Garshake Road, Dumbarton.

The meeting closed at 11.55 a.m.

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Assessor & Electoral Registration Officer

Valuation Joint Board – 20th June 2014

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 22nd November 2013 referred to the monthly register updates, the 2013/14 Canvass, the Scottish Independence Referendum, Electoral Registration Performance Standards, the Interim Review of Scottish Parliament Boundaries at Princes Gate and Greenacres by Robroyston, the Community Council elections in Argyll and Bute, Individual Electoral Registration (IER), and the Elections (Fresh Signatures for Absent Voters) Regulations 2013

3.0 Current Position

3.1 Register Updates/Rolling Registration

The revised Register came into force on 10th March 2014. The published Register was updated on 1st April, 24th April, 12th May and 15th May prior to the European Parliament election and the Oban South and the Isles by-election on 22nd May 2014. There has been one further update on 2nd June. From 1st April to 2nd June 2014 there have been 2,781 additions and 1,863 deletions. 34.4% 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 10th March 2014, we have issued 5,617 individual voter registration forms as part of our duty to identify potential new electors by using other information sources. We have processed 957 additions and 449 deletions as a result of this initiative.

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 2nd June 2014 we have carried out 312 Reviews and have deleted 306 electors.

3.2 Individual Electoral Registration and the Preparation for the 2014/15 Canvass

The Electoral Registration and Administration Act 2013, which received Royal Assent on 31 January 2013, will have a significant effect on the registration of

electors by changing the household based system to one that requires each individual to be registered individually. The transition to Individual Electoral Registration (IER) will begin with the 2014/15 annual canvass.

IER will commence on **19 September 2014**, following the Scottish Independence Referendum (SIR).

The first stage of the transition will be to verify the identities of existing electors against records held by the Department of Work and Pensions (DWP). All currently registered electors will have their names and addresses checked against DWP records so that they can be confirmed under IER. The majority of those on the register will be confirmed and will be automatically transferred to the "IER Register" without having to do anything.

The second stage of the transition is effective from 1st October 2014 when we will start to issue:

- Confirmation letters to electors whose details have been matched with records held by the DWP, or otherwise verified as a result of local data matching;
- An Invitation To Register (ITR) to each elector who has not been matched;
- Household Enquiry Forms (HEFs) to all properties where no electors are currently registered or where potential electors may be resident, and
- An ITR to each individual identified as a potential elector on returned HEFs.

All forms and stationery required under IER will be designed by the Electoral Commission (EC). EROs will not be permitted to vary their content, except to add local contact details and logos.

Instead of using a household form to register to vote, everyone will take individual responsibility for their own registration. In order to apply, a person will need to provide their national Insurance Number and date of birth. These will be used to verify that the person making the application is who they say they are and will in turn reduce the risk of fraud and inaccurate entries on the Register.

Failure to respond to a HEF may on summary conviction lead to a fine of up to £1,000 (under the same offence that applies to the previous annual canvass).

Failure to respond to an ITR may lead to the ERO requiring a potential elector to apply for registration, with continued failure to do so leading to the issuing of a civil penalty notice, if the ERO so chooses.

As part of the IER transition process we will personally canvass both households that fail to respond to HEFs and individuals who fail to respond to an ITR.

The revised register will be published on 27th February 2015 and will form the basis of the Register to be used for the General Election on 7th May 2015. This Register will include the details of registered electors who have not been matched or confirmed through the transitional canvass. However, all absent voters (postal and proxy) who have not been confirmed under the IER provisions will have their existing postal and proxy arrangements cancelled, and any absent voting applications made by electors who have not been confirmed will be refused.

The subsequent revised register due for publication by 1 December 2015 will only include electors whose entries have been confirmed.

The EC will run a national IER publicity campaign from October 2014 to let electors know about the implementation of IER. The campaign will target under-registered groups. The ERO is currently discussing the VJB local publicity campaign with West Dunbartonshire Council's Corporate Communications Team. It is expected that our local campaign will target under-registered groups before and after the implementation of IER and will run alongside the EC campaign during October 2014.

It will be possible to register online for the first time from 19th September 2014. The IER Government Digital Service has been developed according to government best practice for Information Security. It has been and will continue to be subject to robust "health checks" and is accredited by an independent Information Assurance Accreditor. Our Electoral Management System has required several updates to accommodate both the new IER processes and the secure communication to the GDS that are necessary. People will still be able to register using paper forms if they choose.

Quotes have been requested from five companies (Adare Limited, Document Outsourcing Limited, Idox, Royal Mail and TNT) for the transitional canvass, on the basis of print and postage for the original and first reminder forms to all households and individuals. Thereafter, a personal door-to-door canvass will be carried out for non-responders.

The Cabinet Office will provide general funding to the extent of £139,801 and £21,902 specifically for hardware purchases to offset the additional costs of IER in 2014/15. Funding beyond the current financial year has not yet been confirmed.

4.0 Electoral Registration Performance Standards

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.

The 2013 self-assessment against the ten performance standards developed by the EC was submitted to the EC on 21st August 2013 and statistical data relating to the canvass and the registers was submitted by the due date of 21st March 2014. 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 confirmed and accepted the assessment of our performance on the 9th May 2014.

The EC published a new set of performance standards for EROs in September 2013. The overall objective of the new performance standards framework was to support EROs in planning for and delivering the transition to IER. The new framework was 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

Following submission of our Public Engagement Strategy in October 2013, the EC contacted us on 9th December 2013 to confirm that they were happy with our strategy, that our plans demonstrated that we have a good understanding of the specific needs in Dunbartonshire and Argyll and Bute and that our engagement work was progressing well.

5.0 Fifth Review Of Local Government Electoral Arrangements

The Local Government Boundary Commission (The Commission) for Scotland commenced a 12 week period of public consultation on 29th May 2014, on its proposals for the number of councillors on each council.

The Commission began its Fifth Reviews of electoral arrangements in February 2014, when it met each individual council to discuss its recommendations for the number of councillors on each council.

The reviews will result in recommendations to Scottish Ministers for the number of councillors on each council and the number of boundaries of wards for the election of these councillors. They will not look at the external boundaries of council areas.

The last set of reviews was completed in 2006 following the introduction of multi-member wards for Scottish Council elections. The number of councillors on each council was last reviewed shortly after the councils' establishment in 1996.

The Commission has drawn up recommendations for the number of councillors on each council based on a methodology that, for the first time, takes into account levels of deprivation as well as population distribution. Using these factors, similar councils are grouped together for the purpose of determining councillor numbers.

In 2015 the Commission will consult with councils and the public on its proposals for the number and boundaries of wards. The Commission expects to make its recommendations to Scottish Ministers in 2016, and that the resulting wards will be available for the local government elections in May 2017.

6.0 European Parliamentary Elections

The European Parliamentary Elections took place in the UK on Thursday 22nd May this year. Electors were asked to cast their vote on the ballot paper for one of a number of political parties or individual candidates. Votes cast within the Electoral Region of Scotland were aggregated from each local authority area and six MEPs were elected.

The election passed without any significant problems or complaints regarding the Electoral Register. I am therefore pleased to report that the quality of the registers appeared to be of a high standard.

7.0 Argyll & Bute Council By-Elections

On Thursday 22nd May there was a by-election for one seat in Argyll and Bute Council's Oban South and the Isles ward. Neil MacIntyre, Scottish Labour Party was elected.

Following the resignation of Councillor Louise Glen-Lee a by-election will take place in Oban North and Lorn on 17th July 2014

A by-election is being held on 26th June 2014 to fill vacancies on Tiree Community Council.

8.0 Loch Lomond and The Trossachs National Park Election

Voting for new members of the Loch Lomond & The Trossachs National Park Board will begin next month. Five members of the authority, who were elected by residents in 2010, will come to the end of their term of office on 3 July this year.

The election process started on 7 May when the Notice of Election appeared in the local and national press. If more than one candidate stands in a ward, a postal ballot will be held, with papers being issued around 12 June 2014, to be returned by 4pm on 3 July.

The current Board membership is 17, made up of the five elected community representatives, six people nominated by the Scottish Government and six people nominated by the four local authorities – Stirling, Argyll & Bute, West Dunbartonshire and Perth & Kinross.

9.0 Scottish Independence Referendum – 18th September 2014

The Scottish Independence Referendum (Franchise) Act established the rules for the conduct of the referendum and contains the provision for the extension of the franchise to 16 and 17 year olds by way of a Register of Young Voters.

During the annual canvass 2013/14 every household received both their usual canvass form and a young voter's canvass form.

A Young Persons Register was created following the 2013/14 canvass and has now moved to a maintenance phase with updates taking place monthly in line with the electoral register.

The register of young voters is prepared and held by the ERO. It is not available for public inspection or supplied to anyone other than in accordance with the Franchise Act or the Referendum Bill as enacted.

10.0 Recommendation

Members are asked to note the content of this report.

Person to contact:
June Nelson (Principal Administration Officer)
Tel: 0141 562 1262
E-Mail: june.nelson@dab-vjb.gov.uk

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Assessor & Electoral Registration Officer

Valuation Joint Board – 20th June 2014

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. 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 had to be disposed of by Valuation Appeal Committee by 31st December 2013.
- 2.3 At the start of 2013/14, 41 out of the 3,051 appeals which were received following the 2005 Revaluation remained outstanding. These had been referred to the Lands Tribunal for hearing.
- 2.4 The Assessor is required to maintain the Valuation Roll for his area by amending it to reflect a number of circumstances including physical changes to properties. Any such change to the Valuation Roll may be appealed by relevant parties.
- 2.5 The Assessor is required to maintain the Council Tax Valuation List for his area by amending it to reflect new, altered and demolished properties. Additionally he must dispose of any proposals which are made against any entry in the Council Tax Lists.

3.0 Current Position

3.1 Non-Domestic Rating Valuation

3.1.1 Revaluation 2010

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

In the year to April 2014, 528 Revaluation appeals were disposed of leaving 45 outstanding which have been referred to the Lands Tribunal. Of the Revaluation appeals disposed of to date 2,376 (71%) have been withdrawn and 970 (29%) resulted in adjustments being made to the rateable value.

3.1.2 Revaluation 2005

The Lands Tribunal has not brought forward any cases specifically involving the Joint Board for hearing since the previous Board meeting. The 'lead' cases in respect of Mobile Telecommunication Networks, which had previously been heard by the Lands Tribunal, were appealed by the relevant Assessors to the Lands Valuation Appeal Court, where the Tribunal's decision was recently upheld in all respects. The appeals for this group of subjects, which forms the bulk of the outstanding 2005 appeals in the Joint Board's area, should now be able to be settled by negotiation.

3.1.3 'Running Roll' Appeals

In the year to March 2014, 168 running roll appeals were received bringing the number of appeals which have been submitted since the Revaluation roll was made up to 4,745. This number of appeals is unprecedented in respect of the running roll and they constituted a very significant unplanned workload.

By the end of the 2013/14 financial year, however, 4,557 have been disposed of leaving 189 outstanding. The vast majority of these appeals (~96%) were withdrawn without adjustment to the Net Annual Values.

3.1.4 Maintenance of the Valuation Roll

In the 6 months from October 2013 to April 2014, 462 changes were made to the Valuation Roll to reflect new, deleted and amended properties bringing the total for the financial year to 892.

3.1.5 Non Domestic Rates Consultation

The Scottish Government's response to its "Supporting Business – Promoting Growth" Consultation was published in September 2013. Most significantly, the response confirmed that the current property based tax system will be retained. 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.

It has subsequently been confirmed that the review of the appeals system will take place during 2014.

3.2 Council Tax Valuation

3.2.1 Maintenance of the Council Tax Valuation Lists

In the 6 months from October 2013 to April 2014, 515 new dwellings were added to the Council Tax Lists for the area and 344 were deleted bringing the totals for the financial year to 1,074 additions and 628 deletions.

3.2.2 Council Tax Proposals and Appeals

114 proposals and appeals were outstanding at the start of 2013/14 and 485 were submitted during the year. In the same period, 444 were disposed of, leaving 155 outstanding.

It was reported to the Joint Board meeting in November 2013 that the band applied to a significant number of houses in the Woodhill area of Bishopbriggs had become unsustainable and that a review of the bands of towards 1,000 houses was under way.

The target of completing the review prior February 2014, when EDC prepares the data for the following year's Council Tax billing, was met, though a small number of related appeals remains outstanding. Approaching 400 subjects had their band reduced during this period. Completion of the task required the redirection of a significant resource internally and had a direct effect on other measured areas of performance.

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) that the review of Council Tax bands in Bishopbriggs was completed by the target date.

Person to contact:

David Thomson (Assessor and ERO)

Tel: 0141 562 1260

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

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Assessor & Electoral Registration Officer

Valuation Joint Board – 20th June 2014

Subject: Best Value – Service Planning

1.0 Purpose of Report

- 1.1 To seek Board approval of the Service Plan for 2014-17 and the Annual Service Calendar for 2014/15.

2.0 Background

- 2.1 In 2011 the Board approved a 3-year Service Plan for the period 2011-14 and have approved amendments and updates to that plan annually.

3.0 Progress

3.1 Service Plan

A 3-year Service Plan reflecting the strategic aims, operational and legislative requirements of the coming years has been drafted and is attached (Appendix 1) for Members' consideration

3.2 Annual Calendar

An Annual Service Calendar which lays out the tasks for the 2014/15 year and is attached (Appendix 2) for Members' consideration.

4.0 Next Steps

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

5.0 Recommendations

Members are asked to:

- (a) Approve the Service Plan for 2014-17 and the Annual Service Calendar for 2014/15.

Person to contact:

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

Appendices

Appendix 1: Service Plan 2014-17

Appendix 2: Annual Service Calendar 2014/15.



*Dunbartonshire and Argyll & Bute
Valuation Joint Board*

ASSESSOR AND ELECTORAL REGISTRATION OFFICER

SERVICE PLAN 2014-2017

April 2014

SERVICE MISSION AND VISION

WHO WE ARE

Dunbartonshire and Argyll & Bute Valuation Joint Board is an independent local government body which was established by The Valuation Joint Boards (Scotland) Order 1995

WHAT WE DO

We professionally compile and maintain the Valuation Rolls, Council Tax Valuation Lists and Registers of Electors for the Argyll & Bute, East Dunbartonshire and West Dunbartonshire council areas

OUR AIMS

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

COMMITMENTS

We are committed to:

- 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

ASSESSOR AND ELECTORAL REGISTRATION OFFICER

SERVICE PLAN 2014-2017

This 2014-2017 Service Plan reflects several changes from the plan for the 2011-14 period. In particular it takes account of:-

1. Operational changes and the different phase of the NDR Revaluation cycle covered by the Plan.
2. New legislative requirements and duties including, in particular, the move to Individual Electoral Registration.
3. The need to reflect new external (non-legislative) requirements and duties.
4. Actions from previous plans which have now been closed.

It should be noted that:-

- Where changes or new initiatives result in the Joint Board incurring direct costs there is a reference to where costings may be found.
- The tables in Part Three include a column which link the actions to the relevant objectives.
- Where appropriate, cross-references are provided to the source documents containing relevant targets and standards.

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

ASSESSOR AND ELECTORAL REGISTRATION OFFICER

SERVICE PLAN 2014-2017

PART ONE
SERVICE FUNCTION

1.0 INTRODUCTION

Dunbartonshire and Argyll & Bute Valuation Joint Board was established as part of the 1996 reorganisation of local government in terms of The Valuation Joint Boards (Scotland) Order 1995 and is vested with the functions of the valuation authorities of Argyll & Bute, East Dunbartonshire and West Dunbartonshire. With the agreement of the three Councils, the Board also has responsibility for the Electoral Registration function for Argyll, Bute and Dunbartonshire.

The Assessor is responsible for valuation for non-domestic rating (The Valuation Roll) and council tax banding (The Council Tax Valuation List), and in his role as Electoral Registration Officer, the compilation of the Electoral Register.

The primary service functions are the compilation and maintenance of the Valuation Roll, the compilation and maintenance of the Council Tax Valuation List and the preparation and publication of the Register of Electors.

The service currently has a total of 55.69 full-time equivalent staff situated in two main locations, at 235 Dumbarton Road, Clydebank and Kilbrannan House, Bolgam Street, Campbeltown. The Campbeltown office, in turn, has a sub-office/store at Witchburn Road, Campbeltown.

The Scottish Government which was elected in May 2011 remains committed to replacing Council Tax. The abolition of Council Tax would result in a significant change in the functions and structures of the organisation. Indications are, however, that the government's preference for a Local Income Tax will, if it is implemented at all, only be introduced after the local government elections in 2016. The service assumption therefore remains that the existing Council Tax system will be administered until then. The political and legislative positions may alter however, and the plan will be revisited to take account of any significant change.

2014 sees the introduction of Individual Electoral Registration (IER) into the UK and this will bring about the most fundamental change to the system of registration for many years. This will have direct effects on the legislative framework under which the Joint Board operates along with, its processes, resources and funding. Although most of the legislation was in place at the time of writing, the direct operational effects, the performance standards under which the ERO will operate and so on are unknown. Most importantly, the reaction of the public to the new system is difficult to predict. Thus, whilst there is an implementation plan in place, it is under constant review and planning remains very fluid. The process of implementing the new system will take until either 2015 or 2016 subject to Ministerial decision.

2014 also sees a referendum on independence for Scotland that could have significant effects on the political and legislative landscape within which the Board operates. Thus, this plan may have to be revisited and reviewed – possibly fundamentally – dependent upon the outcome of the ballot.

1.1 VALUATION ROLL

The Valuation Roll is a list of all non-domestic properties, which are not excluded properties, along with the Net Annual and Rateable Values which the Assessor has established for each property. These annual values form the basis for non-domestic rates charges. The Roll is published annually and updated weekly.

The Assessor is required to complete a Revaluation of all non-domestic properties within the Valuation Roll, normally on a 5-yearly basis. The most recent Revaluation came into effect on 1st April 2010. The next scheduled Revaluation, which was due to take effect in 2015, has been postponed until April 2017.

The number of properties in the Valuation Rolls for the three council areas varies around 13,000, with a total rateable value at the 2010 Revaluation of £318,467,634. The total rateable value at 1st April 2014 is £328,177,562.

The Assessor is also responsible for the valuation of the gas utility networks for all-Scotland and 3 values totalling £94,870,000 (included in the above rateable value) are currently entered into the Valuation Roll for West Dunbartonshire, in respect of these subjects.

The closing date for submission of appeals against values entered in the Valuation Roll as at 1st April 2010 was 30th September 2010 and at that date the Valuation Joint Board had received 3,391 appeals against the values of 3,248 subjects. The deadline for disposal of these appeals by Valuation Appeal Committees was 31st December 2013. At that point all remaining appeals were lodged at the Lands Tribunal.

The three-year period covered by this Service Plan includes the disposal of appeals lodged with the Lands Tribunal, the disposal of 'running roll' appeals, and much of the preparation work for the 2017 Revaluation.

1.2 VALUATION LIST

The Council Tax Valuation List is a list of all domestic properties upon which Council Tax charges are based. It is published annually and updated weekly.

Each dwelling is placed in one of eight broad valuation bands according to its estimated market value as at 1st April 1991.

At 1st April 2014 there were 142,589 properties in the Council Tax Valuation Lists for the Joint Board area.

It remains government policy to replace the Council Tax. Indications are, however, that Local Income Tax would be implemented after the elections in 2016 so the service assumption remains that the existing Council Tax system will need to be administered until then.

1.3 REGISTER OF ELECTORS

The Register of Electors contains the names of all persons resident within the area and eligible to vote at Parliamentary, Scottish Parliamentary, European and Local Elections. It is published annually, normally by the 1st December, and, outside of the canvass period (see below), is updated on a monthly basis.

The Revised Register is updated by a canvass of all households, which is normally carried out during August - November each year. At publication of the registers on 10th March 2014, the total electorate of the Joint Board area was 221,453.

An Edited Register of Electors, which is made available for a variety of purposes, is also prepared and maintained.

For the purposes of the referendum on Scottish independence the franchise has been extended to those young persons who will be 16 years of age on the 18th September 2014. Thus for the period between the start of this service plan and that date a Young Persons Register will also be maintained. At publication on 10th March 2014, 5,184 persons who would be between 16 and 18 on the date of the referendum were registered.

As stated above, 2014 sees the introduction of Individual Electoral Registration (IER) into the UK and this will bring about the most fundamental change to the system of registration for many years. The transition to IER involves fundamental change in processes and timetables including the movement of the annual canvass in 2014/15 to the period October 2014 – February 2015 with

publication of the register by 28th February 2015. The 'go-live' date for applications under the new regime is 19th September 2014.

1.4 OTHER FUNCTIONS

Arising from either legislative requirement or commitment to government policy, the assessor and ERO also carries out a range of functions in support of the above primary services. These include the following:-

Corporate Governance procedures and practices have been implemented and are adhered to at member and official level. These will be continually reviewed and improved with particular reference made to such good practice and good governance guidance as is provided by Audit Scotland. Risk Management forms an integral part of the corporate governance framework.

Accountability is achieved through a combination of external audit, internal audit, performance monitoring, self-assessment and reporting.

DABVJB recognises its duty, under Section 1 of The Local Government in Scotland Act 2003, to make arrangements to secure Best Value. The Valuation Joint Board is committed to the principles and practices of Best Value and to the integration of this theme into all areas of operation.

In accordance with the Equality Act 2010, DABVJB discharges its functions in a manner which eliminates discrimination, harassment and victimisation which is prohibited by the Act. It also advances equality of opportunity and fosters good relation between persons with protected characteristics and persons who do not share them.

The Valuation Joint Board recognises its staff as valuable assets and key stakeholders.

Proper financial procedures and practices, including annual budgeting, monthly monitoring and public reporting, are in place. The expected ongoing tightening of public sector spending is likely to have a significant effect on all aspects of the Board's financial planning and use of resources throughout the period of this Service Plan.

The services of DABVJB will continue to be supported and improved on through the application and development of Information Technology systems in accordance with the approved IT Strategy.

In accordance with Section 23 of the Freedom of Information (Scotland) Act, both the VJB and the Assessor comply with the requirements of the local government Model Publication Scheme. A Guide to Information has been published and the requirements of the request for information regime are complied with. Further, the Codes of Practice issued under the terms of the Act are recognised and adhered to.

DABVJB operates in an increasingly complex environment and continues to develop a range of key partnerships and stakeholder relationships.

The Public Records (Scotland) Act 2011 requires that listed public authorities submit Records Management Plans to the Keeper for approval and to hold and maintain records in accordance with that plan. This period of this service plan will cover the development and submission of a Records Management Plan for approval and for the implementation of its terms within the Joint Board.

Part 4 of the Climate Change (Scotland) Act 2009 requires public bodies to contribute to the delivery of the Act's emissions targets by tackling climate change and protecting the natural environment. The Assessor and ERO is the individual responsible for ensuring that climate change action is mainstreamed into all aspects of strategic and corporate processes.

DUNBARTONSHIRE AND AGYLL & BUTE VALUATION JOINT BOARD

ASSESSOR AND ELECTORAL REGISTRATION OFFICER

SERVICE PLAN 2014-17

PART TWO **CORE OBJECTIVES**

The criteria for the planning, management, monitoring and reporting of the three main areas of function are included in Part Four, 'Performance Management'. Reference should also be made to the Valuation Joint Board's Reporting Strategy document for details of monitoring and reporting arrangements for other areas of operation.

2.1 THE VALUATION ROLL

- 2.1.1 Maintenance of the Valuation Roll, including the addition of new subjects and the amendment of existing subjects, will continue, year-on-year, in accordance with the Joint Board's established procedures for completion within the statutory timescales and annual targets. Valuation Notices will be issued to all Proprietors, Tenants and Occupiers and all relevant changes will be notified to the billing authorities timeously.
- 2.1.2 At the disposal date of 31st December 2013, 45 Revaluation 2010 appeals remained outstanding, all of which had been referred to the Lands Tribunal. Further, a number of appeals in respect of the 2005 Valuation Roll, having been referred to the Lands Tribunal or the Lands Valuation Appeal Committee, remain outstanding. The issues in the majority of these cases are national and it is unlikely that DAB VJB staff will be directly involved to any significant extent in the presentation of these cases but the Assessor will need to remain aware, and effect the outcomes, of these appeals. Although there is unlikely to be direct involvement in the cases, there may well be legal costs incurred in disposing of these appeals which will be shared with other assessors.
- 2.1.3 Running roll appeals submitted in respect of amendments to the 2010 valuation roll continue to be received. The Assessor, in conjunction with the Secretary and Assistant Secretary to the local Valuation Appeal Committee, will schedule Valuation Appeal Committee Hearings to facilitate the timeous disposal of these in accordance with their varying timetables.
- 2.1.4 In preparation for the 2017 Revaluation, the Assessor's staff will continually ingather and analyse rental (and other) information pertinent to valuation. Once collated the rents and other relevant information will be analysed as appropriate and used to form the basis of the valuations for the 2017 Revaluation. Additionally, staff will actively participate in the Working Groups and Committees of the Scottish Assessors' Association to develop, confirm or amend the 'Practice Notes' produced by the SAA. ICT systems may require to be developed and updated to support the 2017 Revaluation. The current working assumption is that valuations will require to be completed by late summer/early autumn of 2016, though this is subject to Ministerial consultation with ratepayers' representatives.
- 2.1.5 The Assessor for DAB VJB is responsible for the maintenance of the gas utility valuations for all of Scotland, including the appeals made against these. The obligation to deal with these subjects, and their appeals in particular, may place significant additional obligations on the organisation and may impact on its functions, and structure. One 2005 running roll appeal and two 2010 Revaluation appeals against the NAV/RVs of the utility subjects have been referred to the Lands Tribunal. Further, similar information gathering, analysis and valuation processes will be required for the utility valuations in advance of the 2017 Revaluation. Close liaison with the Valuation Office Agency will be retained throughout.
- 2.1.6 The Scottish Government has committed to a complete review of the NDR appeals procedures during 2014. Through their involvement with the SAA, the Assessor's staff will make an input to the consultation process and will implement the resultant change in advance of the Revaluation.
- 2.1.7 In the longer term, but quite possibly within the time period of this service plan, a review of the Scottish Tribunals Systems may result in changes to the local Valuation Appeals Panels and to the processes and procedures required when working with the Secretary/Assistant Secretary to the Panels.
- 2.1.8 Factors which may be outwith the Assessor's control include the scheduling of appeals for a number of subjects or subject types which have been, or may in the future be, referred to the Lands Valuation Appeal Court or Lands Tribunal for Scotland. This effectively removes

the timetabling of appeals from local control and provides a degree of uncertainty in service planning.

2.2 THE COUNCIL TAX VALUATION LIST

- 2.2.1 Maintenance of the Valuation List, in particular the addition of new subjects, will continue, year-on-year, in accordance with the Joint Board's established procedures for completion within annual targets. Banding Notices will be issued to all interested parties and all relevant changes will be notified to the billing authorities timeously.
- 2.2.2 Band changes following alteration to, and subsequent sale of, properties will continue in accordance with the Joint Board's established procedures.
- 2.2.3 A small number of proposals/appeals against banding are usually received each year. Discussions in relation to these continue throughout the year and, where necessary, the Assessor will refer such appeals within six months of receipt, to the Secretary/Assistant Secretary to the local Valuation Appeal Committee for inclusion in their schedules of VAC Hearings. Arising from a particular issue relating to houses in Bishopbriggs, the number of Council Tax proposals and appeals which are outstanding at 1st April 2014 is higher than normal and there will be a concerted effort to dispose of these during the early part of the 2014/15 financial year.
- 2.2.4 There is very little likelihood of a general Council Tax Revaluation taking place in the foreseeable future. In the meantime, and to ensure that the Council Tax Lists are maintained in accordance with current legislation, records of alterations to domestic properties will be maintained and updated. The postponement of the 2015 Revaluation may afford the opportunity to address the backlog of survey work which has developed in some areas.

2.3 REGISTER OF ELECTORS

- 2.3.1 The 'Full' Annual (or 'Electoral') Register and 'Edited' (To be known as 'Open') Register will be published annually following a canvass. The transition to Individual Electoral Registration (IER) during 2014/15 has resulted in the publication of the register being postponed from the normal date of 1st December to 'by' the 28th February 2015. That register will be based on a canvass completed during the period October 2014 – February 2015. Subsequently, the canvass will revert to its normal period of July to November with publication of registers by 1st December in each year. The objective of the canvass will be to ensure the maximum possible return of satisfactorily completed Household Enquiry Forms (HEFs) and Invitation to Register (ITRs) Forms and that the register accurately reflects the information contained on them. If legislation and systems allow, this process will be supported by provision of telephone, internet and SMS ('text') canvass return services as well as the new Government Digital (on-line) Service which will be implemented in Scotland in September 2014. A door-to-door canvass to follow up on non-return of postal canvass forms has been established over recent years and will continue. The approach to the annual canvass will be reviewed annually to reflect lessons learned, canvasser feedback and any other issues of significance. In the meantime, estimated costs for various aspects of IER have been calculated during the budget process for 2014/15 and in various exercises thereafter.
- 2.3.2 Outwith the canvass period each year, the Electoral Register and Edited/Open Register will be updated on a monthly basis. From 1st October 2015 the Electoral Register updates will continue to be in the form of Lists of Additions, Deletions and Alterations but the Open Register will be republished each month. All statutory Notices and Lists will be timeously provided to relevant parties. The ERO will, in accordance with the duty to encourage electoral participation introduced in the Electoral Administration Act 2006, continue to use

change information from housing bodies, Registrars, other EROs and council tax records to be pro-active in pursuing new/changed elector information. Also in accordance with this requirement, an Electoral Participation Strategy has been established and will be reviewed annually.

- 2.3.3 In accordance with the Scottish Independence Referendum (Franchise) Act 2013, a register of Young Persons will be maintained during the period 1st April – 18th September 2014 and subsequently destroyed by 1st January 2015 when the Franchise Act will cease to have effect..
- 2.3.4 Election Registers and Lists of Absent/Postal/Proxy voters etc will be produced as required by statute and by agreement with Returning Officers. Scheduled elections within the period covered by this Service Plan include:-

Election	Date
European Parliamentary Election	22 nd May 2014
Scottish Referendum on Independence	18 th September 2014
UK Parliamentary Election	May 2015
Scottish Government Election	May 2016
Local Government Elections	May 2017

- 2.3.5 The Personal Identifier (PIs) regime introduced for Absent Voters by the Electoral Administration Act 2006 and its secondary legislation had been well established. PIs require to be refreshed every 5 years albeit the timetable for that was amended to avoid confusion with the transition to IER. As a result, the first regular reviews will take place in January 2016.
- 2.3.6 Additionally, the quality of signatures and completeness of date of birth data will be checked and, where necessary, refreshed in advance of any election. Where mis-matches with Postal Voting Statements occur, requests for refreshed PIs will be issued in accordance with the new legislative requirement.
- 2.3.7 The move to Individual Electoral Registration, which will take place on 19th September, 2014 will require the implementation of significantly new procedures. Process planning, systems updates, scheduling of training, budgeting etc for the changes have already commenced and are ongoing. As this is a one-off project, only high level of references will be made to the various IER planning and implementation stages in this Service Plan with the detail being available in the IER Implementation Plans, Training Plans, Engagement Strategy and Risk Register which have been established separately for the project.
- 2.3.8 Any constituency or ward boundary changes will require to be actioned timeously. In particular, the outcomes of the interim review of boundaries at Robroyston will need to be implemented on Assent.
- 2.3.9 The Cabinet Office's CORE Project has been abandoned. It is a requirement of IER, however, that, the register will be maintained in accordance with the naming and addressing standards already implemented.

2.4 CORPORATE GOVERNANCE

- 2.4.1 The Valuation Joint Board will ensure that the Assessor and Electoral Registration Officer is adequately resourced to perform his statutory functions. It will meet to discuss and approve Budgets, Policies and Practices as is deemed necessary and the members will act in accordance with the Code of Conduct for Councillors, which is approved by the Scottish Government.

- 2.4.2 The officers of the Valuation Joint Board will act in accordance with the relevant Schemes of Delegation, Financial Regulations, Standing Orders and Codes of Conduct. These will be reviewed on at least a three-yearly basis, or as required.
- 2.4.3 Strategic and detailed Annual Service Plans will be implemented, maintained and actioned. The Strategic Plan will cover a three year period, whilst noting matters of relevance beyond that timescale. Annual Service Plans will be reviewed prior to annual budget planning.
- 2.4.4 Policies covering Defalcation Procedures and Fraud Prevention have been implemented and will be reviewed on a three-yearly basis. An overarching Corporate Governance Statement has been implemented and will be reviewed regularly.
- 2.4.5 The Management Team will continue to be the primary forum for the development and implementation of Strategy and Policy and it will oversee all operational matters. Actions will be communicated to staff by means of team briefings, written bullet notes and approved Minutes of meetings.
- 2.4.6 Effective performance management systems continue to be used, with the Assessor's Management Team also forming the principle forum for matters relating to Performance Management, Planning and Reporting. A Reporting Framework has been implemented and is subject to continual review.
- 2.4.7 Specific operational matters will be within the remit of various Internal Working Groups who will report to the Assessor's Management Team. The format, remit and membership of these groups will continue be reviewed on a regular basis.
- 2.4.8 The Valuation Joint Board will continue to align its Personnel and other related policies, generally, with those of West Dunbartonshire Council.
- 2.4.9 The finances and operations of the Valuation Joint Board will be subject to internal and external audit (see later).
- 2.4.10 A Risk Management Policy is in place and is reviewed regularly. Risk Registers and Action Plans will be reviewed annually, with progress against the Action Plans being reported to regular Management Meetings.

2.5 ACCOUNTABILITY

- 2.5.1 Annual Accounts will be submitted for external audit. They will be published in accordance with the requirements of Audit Scotland and the Board's Publication Schemes.
- 2.5.2 The procedures and practices of the Valuation Joint Board will also be subject to external audit, in accordance with a timetable to be directed by Audit Scotland who will remain the Board's external auditors for the duration of this Service Plan.
- 2.5.3 An audit plan encompassing the requirements of the external and internal auditors will be drawn up annually.
- 2.5.4 Performance will be monitored and reported internally and externally. A Reporting Framework of annual, quarterly, monthly, statutory, KPI and internal management reports has been developed. This Framework will, in response to changing external requirements and management need, be subject to continuous review.
- 2.5.5 Decisions of the Management Team and the Working Groups will be minuted and available for inspection. In accordance with the Publication Scheme, all papers presented to the Valuation Joint Board will be published on the DAB VJB web site.

2.6 BEST VALUE

- 2.6.1 Best Value is statutorily defined as 'continuous improvement in the authority's performance'. The Valuation Joint Board is committed to the principle of Continuous Improvement. In support of this, Performance will be planned, targeted and monitored (see 2.5.4 above). Key Performance Indicators for the Valuation functions were implemented in conjunction with the, then, Scottish Executive and the Scottish Assessors' Association and are reported to the Government and other key stakeholders annually. In accordance with the Electoral Administration Act, a self-assessment and a set of quantitative statistics relating to electoral registration performance is submitted to the Electoral Commission annually following the canvass and a set of financial indicators is submitted on request. The EC performance regime will be revised following the implementation of IER and the requirement will be incorporated into service planning once they are known.
- 2.6.2 Performance Indicators will be used for year-on-year comparisons as well as comparisons with other Assessors/EROs' offices, Local Authorities and other bodies.
- 2.6.3 In accordance with Section 13 of The Local Government in Scotland Act 2003, the performance of DAB VJB in relation to its functions will be reported to all stakeholders of the Valuation Joint Board, including staff, in the most appropriate manner.
- 2.6.4 Stakeholder Consultations will be continually developed and implemented, and the outcomes taken account of in Service Planning. In particular, a Customer Satisfaction process has been implemented with regular updates at Management Team meetings and reports being produced annually. The Management Team will consider the outcomes for improvement action.
- 2.6.5 There is a Customer Comments and Complaints procedure in place which has been revised in line with the Scottish Public Sector Ombudsman's Model Complaints Handling Procedure. All comment/complaints will be considered by the Management Team for improvement action and reported as required by the procedure.
- 2.6.6 A relevant set of Customer Service Standards have been implemented, along with systems for the monitoring of, and reporting on, these.
- 2.6.7 DAB VJB will give consideration to any guidance issued under the terms of Section 2(1)(b) of The Local Government in Scotland Act (2003). This is an external factor over which the Joint Board has no control and which may result in variations to the Service Plan.

2.7 EQUAL OPPORTUNITIES

- 2.7.1 The Valuation Joint Board is committed to equality in respect of race, ethnicity, ability, age, religion, gender and sexual orientation, both in staffing and service provision. The Boards combined Equalities Scheme has been reviewed in light of the requirements of The Equalities Act 2010 and the Board will report on progress as required by the Act.
- 2.7.2 Personnel etc policies will be reviewed on a rolling basis to ensure compliance with all Equalities duties and commitments. Impact Assessments have been introduced to examine the effect of any new or amended policies on relevant stakeholder groups.
- 2.7.3 Reporting on all aspects of equalities is in place and will continue to be developed as detailed in the Joint Board's Reporting Strategy. Specifically, a report on how the Board mainstreams its Equalities actions and progress towards achieving the stated 'outcomes' will be published in spring of 2015.

- 2.7.4 Staff will continue to be trained in all aspects of equalities both at induction and when policies or procedures are changed.

2.8 STAFFING AND PERSONNEL MATTERS

- 2.8.1 The Valuation Joint Board will continue to align its Personnel and other related policies, generally, with those of West Dunbartonshire Council.
- 2.8.2 A Training and Development Policy, which aims to ensure that adequate training is provided to all members of staff, is in place. It provides a systematic approach to management that is based on assessing performance, appraising achievement and identifying ways to improve through training and development, at both an organisational and individual level. Staff will review their training needs with their managers on an annual basis.
- 2.8.3 Staffing reviews, including a staff consultation process, will be carried out annually, in a manner that integrates with Service and Budget Planning.
- 2.8.4 To ensure that the Joint Board's personnel policies and procedures are kept up to date, regular contact will be maintained with West Dunbartonshire Council's Human Resources & Organisational Development (HR&OD) service.
- 2.8.5 In line with the current Health and Safety Policy, Risk Assessments covering all areas of function will be reviewed annually.

2.9 FINANCE AND BUDGETING

- 2.9.1 The officers of the Valuation Joint Board will act in accordance with the relevant Financial Regulations and Standing Orders, which will be reviewed on a three-yearly basis or as circumstances demand.
- 2.9.2 In partnership with the Finance Resources of West Dunbartonshire Council, budgets will be prepared annually and approved by the Joint Board. A detailed report on the make up of the budget will also be prepared annually. For the years 2014/15, 2015/16 the budget processes will take account of any grant funding which will be received from Central government to assist with the implementation of IER. Thereafter, it is likely that funding will require to be raised locally.
- 2.9.3 Appropriate procedures for procurement, authorisation and payment have been implemented and these will be subject to annual review. These procedures also include electronic procurement.
- 2.9.4 In conjunction with West Dunbartonshire Council, a procedure for dealing with all aspects of debtor accounts has been produced. Reports detailing outstanding amounts, arrears, write-off etc are presented to the Management Team on a regular basis.
- 2.9.5 Adequate training in respect of all financial procedures will be provided to relevant staff.
- 2.9.6 Financial monitoring reports are received from West Dunbartonshire Council and verified on a monthly basis. These are used to prepare reports detailing under and over spends, along with corrective actions, to the Management Team on a monthly basis and to the Joint Board as required.
- 2.9.7 Year-end Accounts will continue to be prepared, audited and made available for public inspection.

- 2.9.8 Payroll checks are carried out monthly, in accordance with the Reporting Strategy, and reports presented regularly to Senior Managers.
- 2.9.9 The current UK and Scottish Government Policies in relation to reducing Public Sector expenditure are likely to establish the context for many of the operational decisions and changes which require to be made in the foreseeable future.

2.10 INFORMATION TECHNOLOGY

- 2.10.1 The procurement and maintenance of Information Technology assets, systems and services are carried out under the terms of a Service Level Agreement with West Dunbartonshire Council's ICT Department and in accordance with the Joint Board's Information Technology Strategy, which is currently under review. Regular 'IS Liaison Meetings' will be held between VJB and WDC staff.
- 2.10.2 The assets of the VJB will be refreshed in accordance with the IT Strategy. In particular, it is intended that PCs be refreshed on a rolling 4-yearly basis. The move to broadband communications in Campbeltown has not been without problems and financial provision has been made to return to a fixed line during 2014 (though see comments below re WDC Modernisation Programme).
- 2.10.3 With the Board's offices working within the WDC network envelope, the ongoing 'Modernisation Programme' within WDC will have consequences for the environment in which the Board operates and, potentially, the strategies it implements. Similarly, the accreditation process for .PSN network compliance may affect the way ahead. Liaison with WDC ICT will therefore retain a focus on the progress of these issues and their effects on the VJB's systems and operations.
- 2.10.4 DAB VJB adheres to the principles of Data Protection and reviews its Notification to the Information Commissioner annually. A Data Processor Agreement with WDC is in place and will be reviewed as required.
- 2.10.5 Systems to deal with Freedom of Information requests have been developed and implemented and these will be reviewed in light of the ongoing demands of the request regime.
- 2.10.6 The Assessor's 'Progress' information technology system will continue to be developed to facilitate improvement and changing external requirements in respect of the non-domestic rating and council tax valuation functions. At April 2014 a review of the system is under way with a view to defining the priorities for development and improvement in advance of the 2017 revaluation. Such development will normally be completed by an 'in-house' programmer. Further, the system will be developed in line with the requirements of the SAA web portal.
- 2.10.7 Associated with the above the recently implemented 'Document Hub' will continue to be developed in accordance with operational requirements.
- 2.10.8 The electoral registration function will be supported by the EROS II system, supplied by Halarose. The system will be developed to comply with legislative change, government policy and user group requirements. Specifically, the system will be updated to provide the functionality required for delivery of IER and the Scottish Independence Referendum.
- 2.10.9 Satellite systems to support primary functions and reporting requirements will continue to be maintained and developed as required. Incorporation and/or integration of a number of these databases into/with the Assessor's Progress system will be considered on an ongoing basis.

- 2.10.10 DAB VJB will commit resources to the Scottish Assessors Association's Assessors Portal project. The project continues to develop a single point source of information on Assessor and ERO data across Scotland to the public and other stakeholders, as well as providing a facility for the dissemination of information within the Assessors community. During 2014/15 it is expected that system development and data capture/population will take place to allow the portal to complete a Scottish Government funded project of data enhancements in advance of the 2017 Revaluation.
- 2.10.11 The form and content of the DAB VJB Web Site will be reviewed on an on-going basis. In particular, the web site will be used to publish information as required through our commitment to the local government Model Publication Scheme.
- 2.10.12 DAB VJB has implemented an intranet site which is the definitive source of all internal policies, procedures and guidance documents and which will continue to be developed in accordance with need.
- 2.10.13 The application and development of other systems and media will be kept under continual review. Options currently under consideration include use of social media, the 'Apex Sketch' drawing system and further development/use of GIS systems and spatial data.

2.11 FREEDOM OF INFORMATION

- 2.11.1 A Freedom of Information Policy Statement has been approved by the Board and this will be reviewed regularly.
- 2.11.2 A commitment has been made to the local government Model Publication Scheme and a Guide to Information has been published. Reviews of information published will take place on an annual basis to include information requests that result in repeated provision of information.
- 2.11.3 Procedures to deal with requests for information have been developed and implemented. These will be reviewed in light of the ongoing impact of the request for information regime.
- 2.11.4 The Valuation Joint Board recognises the importance of Codes of Practice issued under the terms of the Freedom of Information (Scotland) Act, and will review practices and procedures on publication of any such guidance. Cognisance is taken of the decisions of the Information Commissioner in appeals to her and these will continue to be used to change procedures where appropriate.

2.12 KEY PARTNERSHIPS

- 2.12.1 The support services provided by West Dunbartonshire Council are essential to the operations of DAB VJB. A Service Level Agreement governing the provision of these services has been approved and implemented. The services will continue to be managed by regular contact with relevant persons in each of the supporting Resources.
- 2.12.2 Being the primary recipients of operational outputs (Valuation Rolls, Councils Tax Valuation Lists and Electoral Registers), DAB VJB recognises its constituent Councils as key stakeholders, and will consult with these bodies in all areas relating to these matters.
- 2.12.3 The Joint Board will continue to commit resources to the workings of the Scottish Assessors Association (SAA). In this respect, it will participate in Plenary, Committee and Working Group meetings and fully engage in the exchange of information, ideas and knowledge provided by this Association.

- 2.12.4 Through the SAA, DAB VJB will maintain liaison with bodies such as the Scottish Government, Scotland Office, Valuation Office Agency (England and Wales), the Land & Property Services Agency (Northern Ireland), the Eire Valuation Office, The Royal Institution of Chartered Surveyors, IRRV, The Scottish Business Rating Surveyors Association, the Ratepayers Forum and the Elections Management Board.
- 2.12.5 Similarly, Joint Board staff will continue to participate in the workings and proceedings of the Association of Electoral Administrators.
- 2.12.6 DAB VJB recognises the role of, and support provided by, The Electoral Commission in respect of Electoral Registration matters.
- 2.12.7 For the duration of the implementation phase of IER, the Cabinet office will be a significant stakeholder in terms of direction, operation and finance. On an ongoing basis, the operators of the Government Digital Service (not yet identified) will become key stakeholders.
- 2.12.8 Staff are recognised both as key assets of the Valuation Joint Board and primary stakeholders, and consultations with staff and their representatives will continue on a regular basis. An awards scheme which aims to recognise staff for commitment, innovation, willingness, customer focus or having provided an excellent improvement suggestion has become well established and will be reviewed on an annual basis.
- 2.12.9 Relationships with external suppliers of systems and services are subject to contract and/or Service Level Agreement and are managed through liaison with the relevant account manager or similar representative. In particular, Halarose who supply the EROS II electoral registration system under contract are also seen as development partners through the system development necessary for changing legislative requirements, including IER implementation, and in providing continuous service improvement.
- 2.12.10 The establishment of a Tax Incremental Funding (TIF) Scheme in the Oban area may require the development of additional reports on Rateable Values within the scheme area. This will be developed, as required, with Argyll & Bute Council's Finance Department.

2.13 RECORDS MANAGEMENT

- 2.13.1 The Public Records (Scotland) Act 2011 requires public bodies to implement proper records management procedures in accordance with the Act. In particular, a Records Management Plan will require to be submitted for approval to Registers of Scotland in accordance with a timetable to be agreed. Current indications are that Assessors & EROs will be invited in Spring 2015 to submit plans by September 2015. In advance of this the Assessor & ERO will work with colleagues in the SAA to develop a plan for submission and local implementation.

2.14 CLIMATE CHANGE

- 2.14.1 The Climate Change (Scotland) Act 2009 requires that public bodies must, in exercising their functions, act in the way best calculated to contribute to the delivery of Scottish Government emissions reduction targets (known as 'mitigation'), in the way best calculated to help deliver any statutory climate change adaptation programme, and in a way that it considers is most sustainable. In accordance with the requirements, the Assessor & ERO has been appointed at the Senior Accountable Officer and he will act in a proportionate manner to ensure that the requirements of the Act are mainstreamed into all areas of function and operation.

2.15 MISCELLANEOUS

- 2.15.1 The Valuation Joint Board is committed to various initiatives, not covered above but which have significant implications for Service Planning, priorities and actions. Initiatives such as responding to consultations tend to be of an ad-hoc nature and demand variable commitment.
- 2.15.2 DAB VJB is committed to the maintenance of the Corporate Address Gazetteers of its constituent Councils, and through these initiatives to the 'One Scotland Gazetteer' and use of National Unique Property Reference Numbers. To that end it will provide such assistance, information and data as it reasonably can. It will also continue to develop and utilise such interfaces as are necessary to support its own applications and the maintenance of the constituent authorities CAGs.
- 2.15.3 The Valuation Joint Board has become aware of the possible operational improvements and efficiencies which might be derived through managing all, or much, of its outgoing mail through a 'print and mail' contract. Options to do so will be further investigated and implemented if proven to provide Best Value to the organisation
- 2.15.4 The Valuation Joint Board is aware of WDC's ongoing asset review/rationalisation programmes and its commitment to significant capital investment in its property portfolio over the coming years. This may affect the Board's decisions and actions in relation to its own property located in Clydebanks.

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

ASSESSOR AND ELECTORAL REGISTRATION OFFICER

SERVICE PLAN 2014-2017

PART THREE
KEY ACTIVITIES AND OUTCOMES

Key To Business Objectives

The codes in the table below relate each Activity and Outcome contained in Part Three of the Service Plan to the relevant Business Objective(s) within the Joint Board's **Mission, Vision and Commitments** Statements.

Number	Business Objective
1	Compile the Valuation Roll
2	Compile the Council Tax Valuation List
3	Compile the Electoral Register
4	Maintain the Valuation Roll
5	Maintain the Council Tax Valuation List
6	Maintain the Electoral Register
	All of the above are underpinned by the aim of providing these services in a high quality, effective and responsive manner.
7	Listening and responding to Stakeholders needs
8	Valuing staff and providing them with opportunities to develop and contribute
9	Reacting innovatively to change
10	Treating all stakeholders in a fair, consistent manner and in accordance with equal opportunities requirements
11	Striving for continuous improvement in all aspects of service delivery
12	Ensuring that we are accessible and accountable to stakeholders
13	Pro-actively planning workloads and deploying resources
14	Using 'plain English'

3.1 THE VALUATION ROLL

3.1.1 Maintenance of the Valuation Roll

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Record all known development activities, including planning permissions and building control warrants granted, in accordance with the DAB VJB Guidance/ Clerical Instructions and within the agreed timescales.	1,4,10,11	Divisional Assessors/ Admin Supervisors	On receipt in accordance with schedules
(b)	Survey of all new, amended or demolished non-domestic properties in accordance with DAB VJB Survey Guidance.	1,4,10,11	Divisional Assessors	Continual basis
(c)	Valuation of above in accordance with the SAA approved Practice Notes, and with reference to relevant 'Narratives'	1,4,10,11	Divisional Assessors	Continual basis
(d)	Authorise all value changes as per DAB VJB Guidelines	1,4,10,11	Divisional Assessors/ Divisional Valuers	Continual basis
(e)	Amend the Valuation Roll by input to the Assessors 'Progress' computer system.	1,4,10,11	Admin Supervisors	Continual basis
(f)	Check and authorise all such amendments in accordance with DAB VJB procedures, making changes or referring back as appropriate.	1,4,10,11	Admin Supervisors	Weekly
(g)	Transfer all running roll changes to relevant billing authorities in accordance with annually agreed schedules.	1,4,10,11	Admin Supervisors	Weekly
(h)	Issue Valuation Notices to all interested parties as required by statute.	1,4,10,11,12,14	Admin Supervisors	Weekly
(i)	Update data at SAA Portal in accordance with agreed schedules	7,9,11,12	Systems Officers	Fortnightly
(j)	Complete the above in accordance within the annually reviewed targets relating to Key Performance Indicators	11,13	All staff	Continual basis
(k)	Compile and present Running Roll statistics to Management Team in accordance with Reporting Framework	4,11,13	Admin Manager	Monthly
(l)	Issue Returns of Information requesting information on ownership, tenancy and occupation of the property along with information relating to physical alterations and rental details. Electronic returns facility now available	4,10,12,14	Admin Supervisors	Annually in June/July (as required)
(m)	Answer all ad-hoc enquiries from current, past and potential ratepayers in accordance with DAB VJB Working Practices.	4,7,10,12,14	All staff	Continual basis
(n)	Issue Customer Care questionnaires in accordance with the sampling methods and timetables within the DAB VJB Customer Satisfaction Policy.	7,10,11,12,14	Admin Officers (Grade 5s)	Monthly
(o)	Issue rental, and other, questionnaires in accordance with agreed schedules.	4, 10,13,14	Admin Officers (Grade 5s)	Various schedules
(p)	Complete year-end procedures for creation of refreshed Valuation Roll in accordance with Year-End Timetable.	1,4	Systems Officer/ Support Analyst	Annually, March/April
(q)	Complete reconciliation of Valuation Roll with billing department records	1,7,11,12,13	PAO	Quarterly
(r)	Produce and circulate revised Valuation Rolls	1,4,7,10,11,12,14	PAO	Annually in May/June
(s)	Ingather all-Scotland connections data for IGTs	1,4,7,11,12,13	Assessor	Annually in April

3.1.2 Revaluation 2010 – Settlement of Appeals

At April 2014 all Revaluation appeals had been disposed of or had been referred to the Lands Tribunal. The Assessor has no/little control over the timing or the procedures to be adopted in the disposal of these appeals.

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Maintain records of appeals including their status in relation to referral to Lands Tribunal etc.	1,4,10,13	Divisional Assessors	Continuous
(b)	Where possible, negotiate and settle appeals with ratepayers and their agents or await listing by Lands Tribunal and/or Lands Valuation Appeal Court.	1,4,10,11,12	Divisional Assessors	Continuous
(c)	Prepare LT and/or LVAC cases including rental analysis, valuations, photographs, plans and other productions	1,4,10,11,12,14	Divisional Assessors	As required
(d)	Provide SAA with information required to support LT preparations & Hearings	1,4,10,11,12,14	Assessor/ Depute Assessor/ Divisional Assessors	As Required
(e)	Attend LT Hearings and provide evidence	1,4,10,11,12,14	Assessor/ Depute Assessor/ Divisional Assessors	As Required
(f)	Where appropriate, amend the Valuation Roll to reflect appeal settlements or LT/LVAC decisions in accordance with procedures as with 3.1.1 above.	1,4,10,11,12	Admin Supervisors	Continuous
(g)	Check and authorise all such amendments in accordance with DAB VJB procedures, making changes or referring back as appropriate.	1,4,10,11,12	Admin Supervisors	Weekly
(h)	Where appropriate, issue Valuation Notices to reflect appeal settlements.	1,4,10,11,12,14	Admin Supervisors	Weekly
(i)	Compile and present Revaluation Appeal statistics to Management Team and Scottish Government in accordance with Reporting Framework	11,13	Admin Manager	Monthly

3.1.3 Running Roll Appeals

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Record appeals received arising from amendments made to the 2010 Valuation Roll.	4,10,13	Admin Supervisors	Continuous
(b)	Receive and process appeals received via SAA Web Portal	4,7,9,10,11,12,14	Admin Sups/Systems Officer	Continuous
(c)	Maintain records of appeals including their status in relation to citation to appear at VAC, referral to Lands Tribunal etc.	4,10,13	Divisional Assessors	Continuous
(d)	Negotiate and settle appeals with ratepayers and their agents in accordance with statutory timetables and with recourse, where necessary, to the Local Valuation Appeal Committee, Lands Tribunal or Lands Valuation Appeal Court.	4,10,11,12	Divisional Assessors	Continuous

(e)	Cite all outstanding Running Roll Appeals in accordance with the statutory timetable appropriate to each appeal.	4,10,11,12	Divisional Assessors/ VAC Asst Secretaries	As scheduled
(f)	Prepare VAC cases including rental analysis, valuations, photographs, plans and other productions	4,10,11,12	Divisional Assessors	As required
(g)	Produce 'on-the-day' VAC Lists and administer VAC Hearings	4,10,11,12,14	Divisional Assessors	As scheduled
(h)	Where appropriate, amend the Valuation Roll to reflect appeal settlements in accordance with procedures at 3.1.1 above.	4,10,11,12	Admin Supervisors	Continuous
(i)	Check and authorise all such amendments in accordance with DAB VJB procedures, making changes or referring back as appropriate.	4,10,11,12	Admin Supervisors	Weekly
(j)	Where appropriate, issue Valuation Notices to reflect appeal settlements.	4,10,11,12,14	Admin Supervisors	Weekly
(k)	Compile and present Running Roll Appeal statistics to Management Team in accordance with Reporting Framework	11	Admin Manager	Monthly

3.1.4 Revaluation 2017 (to include Gas Utility)

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Complete post mortem and lessons learned from 2010 Revaluation	1,4,7,10,11,12,13,14	Valuation Group	Spring 2014
(b)	Issue rental, and other, questionnaires.	1,4,7,10,11,12,13,14	Admin Supervisors	Spring 2015 and as required
(c)	Manage returns of above in accordance with the DAB VJB procedures/clerical Instructions.	1,4,7,10,11,12,13,14	Admin Supervisors	On return
(d)	Analyse rentals of 'bulk class' subjects as agreed within established Working Groups and in accordance with SAA rental analysis guidance. Facilitate same, using Information Technology.	1,4,10,11,12,13	Divisional Assessors	July 15 – Spring 16
(e)	Analyse local land sale information for use in contractor's valuations.	1,4,10,11,12,13	Divisional Assessors	July 15 – Spring 16
(f)	Draft Narratives and rates to be applied in valuations, where appropriate.	1,4,10,11,12,13,14	Divisional Assessors	Sept 15 – Dec 15
(g)	Approve Narratives and rates to be applied in valuations, where appropriate		Assessor/Depute	Sept 15 – Dec 15
(h)	Provide information as required to SAA Practice Note authors, working groups and Category Committees.	1,4,10,11,12,13	Divisional Assessors	April 15 – May 16
(i)	Draft and present SAA Practice Notes for approval by Committees	1,4,10,11,12,13	SAA members	April 15 – May16
(j)	Make comment on and provide input to draft/proposed Practice Notes.	1,4,10,11,12,13,14	Divisional Assessors	April 15 – May 16
(k)	Adopt and issue amended practice notes for use within DAB VJB (Make available through SAA on Web Portal)	1,4,7,10,11,12,13,14	Divisional Assessors	April 15 – May 16
(l)	Value subjects for Revaluation purposes in accordance with local schemes of valuation, SAA Practice Notes and DAB targets for completion.	1,10,11,12,13	Divisional Assessors	Sept 15 –August 16
(m)	Authorise proposed Rateable Values (RVs)	1,10,11,12,13	Divisional Assessors	Sept 15 –August 16
(n)	Input proposed RVs to Assessor's 'Progress' Valuation system	1,10,11,12,13	Admin Supervisors	Sept 15 –August 16
(o)	Check and authorise all such amendments in accordance with DAB VJB procedures, making changes or referring back as appropriate.	1,4,10,11, 12, 13	Admin Supervisors	Weekly

(p)	Export proposed RVs (including summary valuation data where appropriate) to Assessors portal	1,4,10,11	Systems Officer	Fortnightly after September 2015
(q)	Transfer all changes to relevant billing authorities.	1,4,10,11	Admin Supervisors	15 th March 2017 or by agreement
(r)	Issue Valuation Notices to all interested parties as required by statute.	1,4,10,11,12,14	Admin Supervisors	January 2017 or by agreement with Scottish Govt
(s)	Prepare and circulate Revaluation Rolls as required	1,4,10,11,12,13,14	Admin Supervisors	April 2017
(t)	Receive, process and dispose of Reval 2017 appeals as per 3.1.2 above	1,4,10,11,12,13,14	Various	April - Sept 2017
(u)	Review use of Progress and other valuation systems	1,4,7,8,9,11,13	Valuation Working Group	Spring 2014 and ongoing
(v)	Develop priorities and specifications for improvement	1,4,7,8,9,11,13	Valuation Working Group	Spring 2014 and ongoing
(w)	Develop systems in accordance with the above	1,4,7,8,9,11,13	Programmer/Analyst	Summer 2014 – September 2015
(x)	Tests systems and make live	1,4,7,8,9,11,13	Valuation Working Group/ Programmer/Analyst	Summer 2014 – September 2015

3.1.5 Gas Utility Valuations

Both the appeal procedures for 2010 revaluation and the 2017 Revaluation preparations for these subjects follow similar procedures to 3.1.2 and 3.1.4 above with an added emphasis on liaison with the VOA. Note, too, the potential financial consequences and resource requirement of any protracted LT hearing.

3.1.6 Review of NDR Appeals Process

Other than having been scheduled for during 2014, the actual timing of the proposed review of the appeals procedures is unknown. The VJB will react timeously, probably through the SAA, to respond to any consultation and will implement any legislative change thereafter. Detailed timings for the latter will be added to service/operational plans once known.

3.1.7 Review of Tribunals System

Similar to 3.1.6 above, the timetables and effects of the review are currently unknown and any requirements for action will be added to plans in due course.

3.2 THE COUNCIL TAX VALUATION LIST

3.2.1 Maintenance of the Council Tax Lists

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Record all known development activities, including planning permissions and building control warrants granted, in accordance with DAB VJB Guidance/Clerical	2,5,10,11	Divisional Assessors/ Admin Supervisors	On receipt in accordance with

	Instructions and within the agreed timescales.			schedules
(b)	Survey of all new or demolished domestic properties in accordance with DAB VJB Survey Guidance.	2,5,10,11	Divisional Assessors	Continuous
(c)	Valuation and banding of above in accordance with the statutory valuation assumptions and DAB VJB procedures.	2,5,10,11	Divisional Assessors	Continuous
(d)	Amend the Valuation List by input to the Assessors 'Live' computer system.	2,5,10,11	Divisional Assessors	Continuous
(e)	Check and authorise all such amendments in accordance with DAB VJB procedures, making changes or referring back as appropriate.	2,5,10,11	Admin Supervisors	Weekly
(f)	Transfer all changes to relevant billing authorities in accordance with annually agreed schedules.	2,5,7,10,11	Admin Supervisors	Weekly
(g)	Issue Banding Notices to all interested parties as required by statute.	2,5,10,11,12,14	Admin Supervisors	Weekly
(h)	Complete the above in accordance within the annually reviewed targets relating to Key Performance Indicators.	11	All staff	Continuous
(i)	Compile and present Council Tax change statistics to Management Team in accordance with Reporting Framework	11	Admin Manager	Monthly
(j)	Update data at SAA Portal in accordance with agreed schedules	5,7,9,10,11,12,14	Systems Officers	Fortnightly
(k)	Answer all ad-hoc enquiries from current, past and potential council taxpayers in accordance with the DAB VJB Working Practices.	5,7,10,12,14	All staff	Continuous
(l)	Issue Customer Care questionnaires in accordance with the sampling methods and timetables within the DAB VJB Customer Satisfaction Policy.	7,9,10,11,12,14	Admin Officers (Grade 5s)	Monthly
(m)	Complete year-end procedures for creation of refreshed Council Tax Lists in accordance with annually prepared Year-End Timetables	5,7,10,11,	Systems Officer/ Support Analyst	Annually, March/April
(n)	Complete reconciliation of Council Tax Lists with billing department records	1,7,11,12,13	PAO	Quarterly
(o)	Produce and circulate revised Council Tax Lists	1,4,7,10,11,12,14	PAO	Annually in May/June

3.2.2 Amendments to Bands following Alteration and Subsequent Sale

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Receive and record all the sales of all domestic properties in Dunbartonshire, Argyll and Bute (Including such sections of Glasgow and Stirlingshire Registers as are required) and check for matches with development records.	2,5,10,11,12	Admin Supervisors	On receipt of notification
(b)	Where appropriate, survey amended properties.	2,5,10,11,12	Divisional Assessors	Ongoing
(c)	Value and band the above in accordance with the statutory valuation assumptions and DAB VJB procedures.	2,5,10,11,12	Divisional Assessors	Ongoing
(d)	Amend the Valuation List by input to the Assessors 'Live' computer system.	2,5,10,11,12	Divisional Assessors	Ongoing
(e)	Check and authorise all such amendments in accordance with DAB VJB procedures, making changes or referring back as appropriate.	2,5,10,11,12	Admin Supervisors	Weekly
(f)	Transfer all changes to relevant billing authorities in accordance with annually agreed schedules.	2,5,7,10,11,12	Admin Supervisors	Weekly
(g)	Issue Banding Notices and covering letters to all interested parties as required by	2,5,10,11,12,14	Admin Supervisors	Weekly

	statute.			
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3.2.3 Proposals and Appeals

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Record proposals received in respect of entries in the Council Tax List, including those received via the SAA web portal, and monitor their status through appeals to VAC or Court of Session.	5,10,11,12	Admin Supervisors Divisional Assessors	On receipt Ongoing
(b)	Negotiate and settle proposals/appeals with council taxpayers and their agents, including defence, where appropriate, to Valuation Appeal Committee or Court of Session.	5,10,11,12	Divisional Assessors	Ongoing
(c)	Facilitate the settlement of appeals by scheduling of VAC Hearings on an annually agreed basis.	5,10,11,12	Divisional Assessors	Ongoing
(d)	Prepare VAC cases including sales analysis, valuations, photographs, plans and other productions	5,10,11,12	Divisional Assessors	As required
(e)	Produce 'on-the-day' VAC Lists and administer VAC Hearings	5,10,11,12	Divisional Assessors	As scheduled
(f)	Where appropriate, amend the Valuation List to reflect appeal settlements in accordance with procedures as above.	5,10,11,12	Divisional Assessors	Ongoing
(g)	Where appropriate, issue Banding Notices to reflect settlement of proposals and appeals.	5,10,11,12,14	Admin Supervisors	Weekly
(h)	All of the above to be completed in accordance with the DAB VJB procedures	5,11	All staff	Continuous
(i)	Compile and present Council Tax Proposals and Appeal statistics to Management Team in accordance with Reporting Framework	2,5,11	Admin Manager	Monthly
(j)	Issue Customer Care questionnaires in accordance with the sampling methods and timetables within the DAB VJB Customer Satisfaction Policy.	7,9,10,11,12,14	Admin Officers (Grade 5s)	Monthly

3.2.4 Council Tax Revaluation

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Survey current altered domestic properties, including any backlogs.	1,10,11	Divisional Assessors	Ongoing.
(b)	Amend valuations and, where appropriate, create 'potential' bands for amended subjects within the Assessor's 'Live' system.	1,5,10,11,13	Divisional Assessors	Ongoing
(c)	Integrate this process into regular recurring maintenance cycles.	1,5,10,11,13	Divisional Assessors	Ongoing

3.3 THE ELECTORAL REGISTER

3.3.1 Annual Register of Electors

Normally, the publication of new registers takes place by 1st December based on an annual canvass which extends from July– November. The arrangements for the transition to IER in 2014/15, however, have resulted in the annual canvass period being moved to between October 2014 and February 2015 (publication on 27th February 2015) and dates will be different for that year alone (See 3.3.7 below). The following dates will assume a ‘normal’ year albeit different dates will apply to the Annual Calendar for 2014/15.

Note, also, that items 3.3.1(b) and (c) may become obsolete if a standing ‘print and mail’ service is adopted (see section 3.15.3).

Item 3.3.1 (h) may not be permissible under IER, though checking against other data sources are being considered/investigated.

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review canvass procedures, including door-to-door canvass, and telephone/Internet/SMS facility.	3,7,9,10,11,12,13	ERO/PAO	April/May annually.
(b)	Invite tenders for printing and issuing canvass forms.	3,9,10,11,12,13,14	PAO	Annually, April/May
(c)	Award contract for above.	3,9,10,11,12,13,14	ERO/PAO	Annually, June/July
(d)	Recruit door-to-door canvassers and order resources	3,8,9,10,13	PAO	Annually, July/ August
(e)	Train door-to-door canvassers, and provide resources	3,8,10,11,13	PAO	Annually, September
(f)	Obtain potential ‘attainer’ information from education authorities and populate EROS as appropriate		Admin Supervisors	Annually pre- canvass start date
(g)	Prepare file of properties to be canvassed.	3,9	PAO/Admin Manager	Annually, August
(h)	Issue of HEF Forms and ITR forms and, where appropriate, reminders to all households in accordance with annually established timetables.	3,9,10,11,12,13,14	PAO/Admin Manager /Admin Supervisors	Annually, August – September
(i)	Check all initial non-returns to Council Tax and other data sources	3,9,10,11,13	Admin Supervisors	Annually, September – November
(j)	Complete door-to-door canvass in accordance with annually established timetables.	3,7,9,10,11,13	PAO/Admin Manager /Admin Supervisors	Annually, September – October
(k)	Collect and collate canvass returns, including door-to-door returns	3,7,9,10,11,13	PAO/Admin Manager /Admin Supervisors	Annually, August– November
(l)	Scan and reference canvass returns.	3,9,10,11,13	Admin Supervisors	Annually, August – November
(m)	Receive ‘no-change’ returns electronically from telephone/internet/SMS service returns	3,7,9,10,11,13	Admin Supervisors	Annually, August – November
(n)	Process changes, flags etc., including opt-outs, in EROS system and follow-up enquiries, absent vote applications etc.	3,9,10,11,13	Admin Supervisors	Annually, August – November
(o)	Check all changes to source document.	3,9,10,11,13	Admin Supervisors	Annually, August – November
(p)	Provide Senior Managers with canvass progress reports, including electronic	3,9,11	Admin Manager	Fortnightly during

	service returns			canvass
(q)	Review of non-returns of annual canvass forms against Council's Council Taxpayer records, and remove where appropriate.	3,6,7,9,10,11,12,13	Admin Supervisors	Annually, September – November
(r)	Produce and publish 'Full/Electoral' and 'Edited/Open' Registers, in accordance with statutory timetables, for provision to Government Departments and sale to Credit Reference Agencies.	3,7,9,10,12,14	PAO/Admin Manager	Annually, by 1 st December
(s)	Timeous provision of Registers to appropriate bodies and places, including places of public display, in accordance with statute and EC Performance Requirements	3,7,9,10,12,14	Admin Supervisors	Annually, December
(t)	Answer all ad-hoc enquiries from current, past and potential electors in accordance with DAB VJB Working Practices.	3,7,10,12,14	All relevant staff	Continuous
(u)	Maintain a record of sale and supply of registers in accordance with auditor requirements	7,10,12	Admin Supervisors	Continuous
(v)	Production of Electoral statistics to GROS in line with statutory requirement	7,11	Admin Manager	Annually, December
(x)	Provision of performance self-assessment and electoral performance statistics to Electoral Commission	7,9,11,12,13	PAO/Admin Manager	Annually, December and July or as requested
(y)	Maintain address Data Standards in EROS database	3,6,7,9,10,11,12,13	PAO	Ongoing

3.3.2 Maintenance of Register of Electors

In line with the comments at 3.3.1, the timetable for maintaining the register outwith the canvass period is also affected in 2014/15 and these variations to the 'norm' will be contained in the Annual Service Calendar for that particular year. The dates below are for a 'normal' year. Maintenance periods for 2014-15 extend from April until September 2014 and from 28th February to 31st March 2015.

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Interrogate various data sources including Registers of Scotland, Council Tax systems, Housing records etc, to identify potential change	6, 7,10,11,12,13,14	Admin Supervisors	As required
(b)	Issue ITRs and HEFs, 'Application to Vote by Post' and 'Review' forms/letters timeously to all parties requesting such, and as required from checks of change information received from council and other sources.	6, 7,10,11,12,13,14	Admin Supervisors	As required
(c)	Issue Reminders to non-responses from the above (From 28 th February 2015)	6, 7,10,11,12,13,14	Admin Supervisors	As required
(d)	Arrange for door-to-door canvass for non-responses to (c) above (From 28 th February 2015)	6, 7,10,11,12,13,14	Admin Supervisors	d-2-d Canvass routines to be confirmed
(e)	Record returns of these and receive applications via Government Digital Service (latter from 19 th September 2014)	6, 7,10,11,12,13	Admin Supervisors	As required
(f)	Maintain a list of Applications.	6, 10,12,13	Admin Supervisors	As required
(g)	With reference to the Integrity Checking staff guidance notes, process 'determined' changes via EROS system as above.	6,10,12	Admin Supervisors	Monthly, Jan – Sept. As per timetable
(h)	Issue, receive returns and process all Absent Voter Forms	6,7,10,12,14	Admin Supervisors	As required

(i)	Check all changes to source document.	6,10,12,13	Admin Supervisors	Monthly, Jan – Sept. As per timetable
(j)	Timeous production of monthly 'Lists of Alterations' and 'Notices of Alteration' to the Register of Electors and republish the new Open Register.	6,10,11,12,14	Admin Supervisors	Monthly, Jan – Sept. As per timetable
(k)	Timeous supply of changes to appropriate persons and bodies in format of choice.	7,9,10,11,12,14	Admin Supervisors	Monthly, Jan – Sept. As per timetable
(l)	Compile and present monthly update statistics to Management Team in accordance with Reporting Framework	11,13	Admin Manager	Monthly
(m)	Answer all ad-hoc enquiries for supply of Electoral Registers	7,9,10,11,12,14	Admin Supervisors	As requested
(n)	Answer all ad-hoc queries in line with DAB VJB working practices	7,9,10,11,12,14	All relevant staff	Continuous
(o)	Review non-returns of forms against Council's Council Taxpayer records, and remove where appropriate. (see 3.3.1 (r) above) Note that carry forwards from 2014 transition will remain on the register until after 2015 canvass.	6,9,10,11,12,13	Admin Supervisors	All year round from Oct 2014.
(p)	Triennial enquiry to proxy voters in line with statutory regulations	6,10,11,12,13	Admin Supervisors	Annually, April –July
(q)	Liaise with Nursing Homes etc regarding new residents' applications to register and absent vote applications.	6,7,10,11,12,13	Admin Supervisors	Regularly
(r)	Issue Customer Care questionnaires in accordance with the sampling methods and timetables within the DAB VJB Customer Care Policy	7,9,10,11,12,14	Admin Supervisors	Monthly (except during canvass)
(s)	Issue and process Absent Voter forms, including signature waiver requests, in accordance with staff guidance and above timetables. (See 3.3.5 below)	3,6,7,9,10,11,12	Admin Supervisors	Ongoing
(t)	Review Participation Strategy/Activities		PAO	Annually in August and ongoing to start of CDR
(u)	Issue such forms, take part in such initiatives etc as are included in annual Participation Strategy.	3,6,7,9,10,11,12	All staff	As required
(v)	Receive and process applications for anonymous registrations in accordance with staff guidance notes.	3,6,7,9,10,11,12	Admin Supervisors	Continuous

3.3.3 Young Persons Register

This requirement will only exist until the Independence Referendum on 18th September 2014.

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Maintain Young Persons Register in line with 3.3.2, above, using relevant forms and procedures.	6,9,10,11,12,14	Admin Supervisors	Monthly April – September
(b)	Merge YP Register with Electoral Register and provide 'polling list' to ROs for purposes of Referendum	7,9,10	PAO	As per election timetable
(c)	Remove Young Persons from register	6,7,9,12,13	PAO	Following referendum

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

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	In the event of an election, elections or referenda, produce an Election Register or 'Polling List' and special lists of electors such as Absent Voters (Postal and Proxy Voter) lists, to include Personal identifiers, and issue letters in accordance with statute and by agreement with Returning Officers.	3,7,9,10,11,12	ERO/PAO/Admin Manager	As per election timetable
(b)	Liaise with Returning Officers regarding Polling Places/Schemes and apply changes to EROS system where appropriate	7,9,11,12,	PAO/Admin Manager/Supervisors	As required
(c)	Provision of data to allow the printing of Poll Cards etc, including testing of procedures and data exports.	3,7,9,10,11,12	Admin Supervisors	As per election timetable
(d)	Provide split registers suitably marked with Absent Voters to relevant Returning Officers.	3,7,9,10,11,12	Admin Supervisors	As per election timetable
(e)	Supply of election register and absent voters' lists to candidates and election agents in line with the statutory regulations, and to maintain a record of same.	3,7,9,10,11,12	Admin Supervisors	As per election timetable
(f)	Check quality of Signature and Date of Birth data for Absent Voters in advance of electoral event.	3,7,9,10,11,12	Admin Supervisors	As per election timetable
(g)	Provide advice service to Returning Officers staff on day of poll.	7,10,12,13,14	PAO/Admin Manager	Day of Poll
(h)	Facilitate electronic access to Personal Identifier data for integrity checking of Absent Votes	3,6,7,9,10,11,12,13	ERO/PAO	As per election timetable
(i)	Provide back-up to provision of Personal Identifier data	3,6,7,9,10,11,12,13	ERO/PAO	As per election timetable
(j)	Receive report of Absent Votes which failed due to PI inconsistencies from ROs	6,7,9,10,12,13,14	Admin Supervisors	ASAP following electoral event
(k)	Issue relevant letters and/or forms to 'failed' Absent Voters	6,7,9,10,12,13,14	Admin Supervisors	ASAP following electoral event
(l)	Receive returns from (k) above and process as per normal procedures.	6,7,9,10,12,13,14	Admin Supervisors	ASAP following electoral event

3.3.5/3.3.6 Absent Voters – Collection/Refresh of Personal Identifiers

Item 3.3.4(g) was originally scheduled for commencement in January 2013, however, changes made to facilitate IER resulted in this requirement being, effectively, suspended until January 2016.

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Issue and receive Postal and Proxy voting applications and check for completeness in accordance with VJB guidance notes and integrity checking procedures.	6,7,9,10,11,12,13,14	Admin Supervisors	Ongoing
(b)	Batch and scan properly completed returned forms	6, 7,9,10,11,12,13,14	Admin Supervisors	Ongoing
(c)	Escalate queries and signature waiver applications in accordance with VJB guidance notes	6, 7,9,10,11,12,13,14	Admin Supervisors	Ongoing

(d)	Confirm acceptability of signature waiver applications by such means as are necessary and process	6, 7,9,10,11,12,13,14	PAO/Admin Managers/ Admin Supervisors	Ongoing
(e)	Re-issue forms or make enquiries for incomplete applications	6, 7,9,10,11,12,13,14	Admin Supervisors	Ongoing
(f)	Issue confirmations and/or rejection letters as required	6, 7,9,10,11,12,13,14	Admin Supervisors	Ongoing
(g)	5-yearly refresh of personal identifiers as required by statute	6, 7,9,10,11,12,13,14	Admin Supervisors	Annually from January 2016
(h)	Provide Electoral Commission with Absent Voter Statistics	7,9,10,11,12,13	Admin Manager	Annually
(i)	Refresh 'failed' AV Personal identifiers as per 3.3.3 (j)-(l) above		Admin Supervisors	ASAP following electoral event

3.3.7 Individual Registration

A detailed Implementation Plan, Engagement Strategy, Risk Register, Training Schedule etc have all been separately established for the transition phase of this project. Further, EMS system updates have been installed, budget projections have been made (See 2014/15 Budget preparation papers, Print and Mail projected costs and Hardware estimates sent to CO) and the early stages of process planning have all been completed. As a result, only high level milestones have been included herein. UK governmental grant should cover all the 2014/15 costs of transition.

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Receive final funding indication from Cabinet Office	3,6	ERO	March/April 2014
(b)	End-to end testing of EMS and Digital Service processes	6,7,9,13	PAO	Spring 2014
(c)	ALIERT training	3,6,8,9,11,13	Cabinet Office	Spring 2014
(d)	Cascading of ALIERT training	3,6,8,9,11,13	PAO/ALIERTS	TBC
(e)	EMS suppliers Training	3,6,8,9,11,13	Halarose	June 2014
(f)	Cascading of EMS Training	3,6,8,9,11,13	PAO/ Training attendees	June 2014
(g)	Confirm approach to 'print and mail's services and ensure relevant contract is in place	3,6,7,9,11,13	ERO/PAO	April – September 2014
(h)	Recruit temporary Clerical Assistants if/as required	3,6,7,8, 9,11,13	ERO/PAO	Subject to review
(i)	Ensure all relevant 'annual canvass' processes, including recruitment and training of canvassers, are in place as per 3.3.1 above	3,6,7,9,10,11,12,13	ERO/PAO	April – September 2014
(j)	Ensure all IT hardware requirements, including EMS Server, PCs, Monitors, scanners and letter openers are properly specified and procured	3,6,7,9,10,11,12,13	Depute ERO	April – September 2014
(k)	Complete EMS architecture and database changes	3,6,7,9,10,11,12,13	Depute ERO/ Systems Officer	June 2014
(l)	Reinstate fixed line communications to Campbeltown Office	1-6,7,8,9,11,13	Depute ERO/ Systems Officer	Preferably by September but there are external dependencies
(m)	All new applications to be accompanied by DOB and NINo.	3,6,7,9,10,11,12	Admin Supervisors	19 th September 2014

(n)	Confirmation Live run to commence	3,6,7,9,10,11,12,13	PAO/Admin Manager	September 2014
(o)	Write out of HEFs and ITRs to commence	3,6,7,9,10,11,12,13	Admin Supervisors	October 2014
(p)	Issue HEF and ITR reminders as appropriate	3,6,7,9,10,11,12,13	Admin Supervisors	October 2014 – February 2015
(q)	Carry out Door-to-door canvass as per 3.3.1 above	3,6,7,9,10,11,12,13	Admin Supervisors	January – February 2015
(r)	Publish first IER Register	3,6,7,9,10,11,12,13, 14	ERO/PAO	27 th February 2015
(s)	Implement IER maintenance procedures as per 3.3.2 above	3,6,7,9,10,11,12,13	Admin Supervisors	February 2015
(t)	Review staffing requirements for post-transition, business as usual, phase	3,6,7,9,10,11,12,13	ERO/PAO	May 2015
(u)	Final Transition and removal of carry-forwards	3,6,7,9,10,11,12,13	Admin Supervisors	December 2015

3.3.8 Boundary Changes

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Provide assistance and advice to Boundary Commission and constituent authorities to inform the re-drafting and legislative processes.	6,7,9,10,12,13	PAO/ Admin Manager	As required
(b)	Adjustments to Register to accord with new ward or constituency boundaries as required by any boundary review or voting system. In particular, effect the changes required for the review of Scottish Parliamentary boundaries at Robroyston	3,6,7,9,11,13	PAO/ Admin Manager	As required To take effect at 2016 Sc Parl election
(c)	Assisting Returning Officers by allocating streets to Polling Districts to be used in the event of an election	3,6,7,9,10,11	PAO/ Admin Manager	As required

3.3.9 ER Data Standards

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Continue to match electoral registration data to CAG data from constituent councils	7,8,9,10,11,13	PAO/ Admin Manager	Ongoing basis
(b)	Cleanse name and address data and attach UPRNs	7,8,9,10,11,13	PAO/ Admin Manager/Divisional Assessors	Ongoing basis/as required

3.4 CORPORATE GOVERNANCE

3.4.1 Joint Board Meetings

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Agree timetable for Valuation Joint Board Meetings	7,12,13	Board/Clerk to DAB VJB	Annually
(b)	Agree timetable for pre-Agenda meetings	7,12,13	Convenor/Assessor	Twice/year
(c)	Appoint Office Bearers and Committees as per Standing Orders	12,13	Board members and Clerk to DAB VJB	Following resignation/ by-election etc
(d)	Nominate Report authors for VJB Meetings	13	Assessor	As required
(e)	Prepare Board Reports for VJB Meeting	8,12,13,14	Relevant Officers of VJB and WDC	As agreed above – normally twice yearly
(f)	Attend Agenda Meetings of VJB	7,8,12	Assessor	As agreed above – normally twice yearly
(g)	Attend meetings of VJB	7,8,12	Assessor	As agreed above – normally twice yearly
(h)	Finance Sub-Committee meeting to receive and approve the audited financial statements before their final certification and submission to the Accounts Commission	7,12	Board/Clerk/ Treasurer	Annually, normally September

3.4.2 Probity and Propriety

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Liaise with Treasurer to the Valuation Joint Board to review Financial Regulations and present to Board for approval (Most recently revised in Nov 2013)	7,12	Assessor	3-yearly. Nov 2016 or as required
(b)	Liaise with Clerk to the Valuation Joint Board to review Standing Orders and present to Board for approval (Revised 2010, reviewed 2013)	7,12	Assessor	3-yearly, Nov 2016 or as required
(c)	Liaise with Clerk to the Valuation Joint Board review Schemes of Delegation and present to Board for approval (Most recently revised in Nov 2013)	7,12	Assessor	3-yearly, Nov 2016 or as required
(d)	Review Codes of Conduct for officers of the Valuation Joint Board. (Reviewed annually)	7,12,14	Assessor	Following approval of changes to above.
(e)	Prepare and review internal procedural guides to ensure adherence to Schemes of Delegation, Financial Regulations, Standing Orders and Codes of Conduct	7,12,14	Assessor	Following approval of above and as required

3.4.3 Service Plans

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Prepare and Review 3-year strategic Service Plan	1-6,7,9,11,12,13,14	Assessor	April 2014 and revise annually in March
(b)	Prepare and Review Annual Service Plan/Calendar	1-6,7,9,11,12,13,14	Assessor	April 2014 and revise annually in March

3.4.4 Corporate Governance, Defalcation Procedures and Fraud Prevention

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review Corporate Governance Statement	12	Assessor	September annually
(b)	Review Defalcation procedures	12	Depute Assessor	September 2014 and 3-yearly
(c)	Review Fraud Prevention procedures	12	Depute Assessor	September 2014 and 3-yearly
(d)	Review and adapt West Dunbartonshire Policies to meet DAB VJB requirements	7,8,12,14	Management Team	As received/required
(e)	Implement and review DAB VJB Policies and Procedures to meet changes in legislation and good working practices	7,8,9,12,13,14	Management Team	As required

3.4.5 Strategic Management

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Strategy and Policy to be developed, implemented and reviewed by Management Team at regular, minuted meetings	1-6,7,9,11,12,13,14	Management Team	6-8 weekly
(b)	Review Vision and Mission statements and strategic objectives (Revised February 2014)	7,9,10,11,12,13,14	Management Team	February 2017 (3-yearly)
(c)	Communicate Vision, Mission and strategic objectives to all staff by means of team briefings, written bullet notes and Minutes of meetings	7,9,10,11,12,13,14	Management Team	6-8 weekly
(d)	Assess progress in relation to objectives	1-6,7,11,13	Management Team	6-8 weekly
(e)	Provide direction and remit, receive reports and consider outcomes of working groups.	1-6,7,11,13	Management Team	6-8 weekly
(f)	Review progress in relation to Audit Actions, Risk Actions and Annual Service Plan/Calendar	1-6,7,11,13	Management Team	6-8 weekly
(g)	Receive Budget Monitoring Reports and consider any required actions	1-6,7,11,13	Management Team	6-8 weekly

3.4.6 Performance Management, Planning & Reporting

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Consider and agree Performance Management Targets, Planning and Reporting in line with Best Value principles and SAA considerations	1-6,7,10,11,12	Management Team	Annually in April
(b)	Establish annual KPI targets for DAB VJB	1,2,4,5,7,9,10,11,13	Management Team	Annually in April
(c)	Establish annual KPI targets for individual teams	1,2,4,5,7,9,10,11,13	Divisional Assessors	Annually in April
(d)	Plan performance to ensure compliance with Best Value and achievement of targets	1-6,11,13	All Managers	Continually
(e)	Continue to develop and review Reporting Framework including the suite of performance reports relevant to key activities	1-6,11,13	Assessor	Continuously reviewed
(f)	Produce DAB VJB performance reports for consideration by Management Team	7,10,11,12,14	Various/Admin Manager	Monthly or in accordance with framework
(g)	Produce and publish Public Performance Reports	7,10,11,12,14	Depute Assessor	Annually in June
(h)	Report performance to Scottish Government through SAA Best Value Committee	7,11,12	Depute Assessor	Annually in June
(i)	Complete Electoral Self-assessment and Produce Electoral Performance statistics for submission to Electoral Commission	3,6,7,9,11,12	ERO/PAO	Annually in advance of the canvass Annually at end of canvass
(j)	Produce Financial performance reports for submission to Electoral Commission	3,6,7,9,11,12,13	ERO/PAO	Annually in July or as requested*
(k)	Present all performance submissions/publications to Joint Board for approval	1-6,7,9,11,12,13	Assessor/Depute Assessor	As agreed above – normally twice yearly
(l)	Present KPI targets to Joint Board for approval	1,2,4,5,7,9,11,12,13	Assessor/Depute Assessor	Annually – Normally in June
(m)	Present all Performance submissions/publications to public in Annual Report	1-6,7,9,11,12,13	Assessor	Annually in May/June

Note: The EC are currently reviewing their approach to Financial Performance Reporting. The Service Plan will be updated on conclusion of that review.

3.4.7 Internal Working Groups

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Meet to ensure compliance with Health and Safety law and the DAB VJB Health and Safety Policy	7,8,9,,11,13	Health and Safety Committees	Quarterly
(b)	Report all Health and Safety matters to Management Team	7,12,13	Health and Safety Committees	As per MTM cycle
(c)	Communicate all Health and Safety issues and actions to staff	13,14	Health and Safety Committees	Quarterly or as required
(d)	Develop, implement and review all processes and procedures in relation to Council Tax and Non-Domestic Rating Valuation	1,2,4,5,7,8,9,10,11,12,13	Valuation Working Group	Bi-monthly or as required

(e)	Develop, implement and review all processes and procedures in relation to Electoral Registration and clerical/administrative support of the valuation functions	1-6,7,8,9,10,11,12,13	Administration Working Group	Bi-monthly or as required
(f)	Develop and review Progress and EROS systems and related procedures	1-6,7,8,9,10,11,12,13	Valuation /Administration Working Groups	Bi-monthly
(g)	Maintain and develop ICT systems in line with VJB ICT Strategy	1-6,7,8,9,10,11,12,13	IT Team	Bi-monthly or as required
(h)	Review memberships of working groups	1-6,7,8,11,13	Management Team	As required

3.4.8 Personnel etc Policies and Procedures

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review and adapt West Dunbartonshire Policies to meet DAB VJB requirements	7,8,10,14	Management Team	See WDC timetable for policy reviews
(b)	Consider new/revised West Dunbartonshire Policies and procedures for adoption/adaptation in DAB VJB	7,8,10,14	Management Team	On receipt
(c)	Provide such training as is required to support Policies	7,8,10,14	Management Team	Before/immediately after approval
(d)	Communicate all approved DAB VJB Policies and procedures to staff via Team Briefings and written bullet points.	7,8,10,14	Management Team	Immediately following approval
(e)	Make Policies and Procedures available on DABVJB Intranet	7,8,10,14	Management Team/Systems Officer	Immediately following approval

3.4.9 Internal and External Audit

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Present Annual Accounts for external audit	12	Treasurer to VJB	Annually in May/June
(b)	Agree audit plan with External Auditors	11,12,13	Depute Assessor	Annually
(c)	Agree audit plan with Internal Auditors	11,12,13	Depute Assessor	Annually
(d)	Co-operate with internal and external auditors in completion of audit plans	7,11,12,13	Managers	As per audit plan
(e)	Consider WDC Corporate Audits for actions required by DAB VJB	7,9,11,12	Assessor	As required
(f)	Add agreed audit actions to Collated Audit Actions List and report progress to Management Team	11,12,13	Assessor	As required. Report to MT 6-8 weekly
(g)	Co-ordinate implementation of actions arising from audit recommendations	9,11,13	Management Team	As required

3.4.10 Risk Management

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review Risk Management Policy	1-6,9,11,12,13	Management Team	2016 and 3-yearly
(b)	Review Risk Register in accordance with the methodology contained in Policy	1-6,9,11,12,13	Assessor	Annually in February
(c)	Implement/Amend Risk Action Plan	1-6,9,11,12,13	Assessor	Annually in February
(d)	Monitor progress against Action Plan	11,13	Management Team	6-8 weekly
(e)	Review Business Continuity/Disaster Recovery Plan	1-6,12,13	Depute Assessor	Annually May
(f)	Liaise with WDC Legal advisors to review all insurances	1-6,8,11,13	Depute Assessor	Annually July
(g)	Review Electoral Risk Registers/Action Plans for canvass, rolling registration and elections	3,6,11,12,13	PAO/ERO	Annually
(h)	Review ICT systems Risk Registers/Action Plans	1-6,11,12,13	Depute Assessor	Annually

3.5 ACCOUNTABILITY

3.5.1 Annual Accounts

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Process, authorise and pass all Invoices to Creditors and Debtors sections, WDC Finance	9,12	Depute Assessor/PAO	Daily
(b)	Pass Internal Charges to Creditors section, WDC Finance	9,12	Depute Assessor/PAO	As required*
(c)	Pass Accruals Forms (Including leave balances) to Creditors section, WDC Finance	9,12	Depute Assessor/PAO	Annually*
(d)	Pass Manual Journals to Creditors section, WDC Finance	9,12	Depute Assessor/PAO	Monthly
(e)	All Revenue Accounts to be finalised	12	Treasurer/ WDC Finance	Annually, May*
(f)	Consolidation of Abstract Accounts and completion of Financial Statements for Annual Report	12	Treasurer/ WDC Finance	Annually, May*
(g)	Annual Report Produced	7,9,10,12,14	Treasurer/ WDC Finance	Annually in May
(h)	First Public Inspection	12	Treasurer/ WDC Finance	Annually, July/August
(i)	Final Audit Reports and Audit Certificates to be received	12	Treasurer/ WDC Finance	Annually, September
(j)	Finance Sub-Committee meeting to receive and approve the audited financial statements before their final certification and submission to the Accounts Commission	7,12	Board/Clerk/ Treasurer	Annually, normally September
(k)	Submission of Annual Report and Accounts to Audit Commission	7,9,10,12,14	Assessor and ERO	Annually

(l)	Final Public Inspection (including advertisement in appropriate local newspapers)	12	Treasurer/ WDC Finance	Annually
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* Note: These are in accordance with the West Dunbartonshire Council 'Closure of Accounts Year End Procedures and Timetables' guidance notes, and will vary from year to year.

3.5.2 External Audit

The timetabling of, and resource allocation to, External Audits are out with the direct control of the Assessor and are subject to annual agreement.

3.5.3 Audit Plan

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Identify priorities for audit including areas of DAB VJB management concern and internal audit priorities.	1-6,7,10,11,12,13	Depute Assessor	By agreement with Auditors
(b)	Develop and implement an Audit Plan taking account of both internal and external auditors	1-6,7,10,11,12,13	Depute Assessor	By agreement with Auditors
(c)	Co-operate with internal and external auditors in completion of audit plans	7,12	Managers	As audit plan
(d)	Co-ordinate actions arising from audit recommendations	1-6,7,10,11,12,13,14	Management Team	As required

3.5.4 Performance Monitoring and Reporting

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review suite of performance reports contained in existing Reporting Framework	1-6,7,9,11,13	Assessor	Continually
(b)	Collate established suite of Key Performance Indicators for valuation functions	7,11	Depute Assessor	Annually, April
(c)	Report above KPIs to Scottish Government (via Scottish Assessors Association)	7,11,12	Depute Assessor	Annually, normally June
(d)	Produce and publish Public Performance Reports	7,11,12	Depute Assessor	Annually in June
(e)	Produce and return CIPFA Rating Review Budget figures to West Dunbartonshire Council	7	Depute Assessor	Annually in April
(f)	Produce and report annual change in Appeal Statistics (RVAPP) to Scottish Government	7,11,12	Admin Manager	Quarterly
(g)	Collate and submit Electoral Registration statistics (Form RPF 29) to Scotland Office	7,11,12	Admin Manager	Annually, December (or on publication of Register)
(h)	Produce and return COSLA Joint Staffing Watch Survey	7,8,11,12	Admin Manager	Quarterly: April, July, October and January
(i)	Collate and submit suite of KPIs and in-house performance statistics to Management Team	11,12,13	As per Reporting Framework	Monthly
(j)	Ad hoc reports	7,11,12,13	Various	As requested.
(k)	Prepare Annual Report for publication and presentation to Joint Board	7,11,12,14	Assessor	Annually in May/June

(l)	Report progress against Collated Audit Action Plan to Management Team	1-6,11,12,13	Assessor	Quarterly
(m)	Preview forthcoming tasks and report progress against Service Plans to Management Team	1-6,11,12,13	Assessor	6-8 weekly
(n)	Complete Electoral Commission performance self-assessment and compile quantitative statistics	3,6,7,9,10,11,12,13	ERO/PAO	Before/after canvass
(o)	Provide further information and take part in any follow-up verification work undertaken by Electoral Commission	3,6,7,9,10,11,12,13	ERO/PAO	Annually or as required
(p)	Compile Electoral Commission Financial Performance returns	3,6,7,9,10,11,12,13	ERO/Depute/PAO	Annually, July or as requested*

Note: The EC are currently reviewing their approach to Financial Performance Reporting. The Service Plan will be updated on conclusion of that review.

3.5.5 Management Team Meetings

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Produce draft minutes of MTMs for consideration by Management Team	8,12,14	Management Team members, by rota	ASAP following meetings
(b)	Approve minutes of previous Management Team meetings	8,12,14	Management Team	6-8 weekly
(c)	Post approved MTM minutes to DAB VJB Intranet	7,8,9,12,14	Secretaries	6-8 weekly
(d)	Review schedule, location, format of and attendance at MTMs	7,8,9,11,13	Management Team	Continuously
(e)	Produce draft Working Group minutes for consideration by Group members	8,12,14	Working Group members, by rota	ASAP following meetings
(f)	Approve minutes of previous Working Group meetings	8,12,14	Working Groups	6-8 weekly
(g)	Post approved Working Group minutes to DAB VJB Intranet	7,8,9,12,14	Secretaries	6-8 weekly
(h)	Present Working Group Minutes to Management Team for consideration	7,8,9,12,14	Working Groups	6-8 weekly
(i)	Review schedule, location, format of and attendance at Working Groups	7,8,9,11,13	Working Groups/ Management Team	Continuously

3.6 BEST VALUE

3.6.1 Performance Monitoring and Measurement

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	For generalities of suite of performance measurement, including KPIs, see 3.5.4 above and Reporting Framework	1-6,7,11,12,13	Various	Various
(b)	Development and review of KPIs, including Electoral Registration Indicators, through SAA Electoral Registration Committee and Electoral Commission	1-6,7,9,11,12,13	ERO, Depute, PAO	Ongoing

3.6.2 Trends and Comparisons

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	General Comparisons with other Assessors and EROs	9,11,12,13	Management Team	Continuous
(b)	Trends updated and comparisons made.	9,11,12,13	Depute Assessor	Immediately following SAA circulation of KPIs
(c)	Internal trends and comparisons	9,11,12,13	Management Team, Internal Working Groups	Monthly, in accordance with provision of stats.

3.6.3 Public Performance Reporting

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Compile Public Performance Reports, including Annual Report	7,9,10,11,12,14	Depute	Annually, after collation of KPIs
(b)	Submit PPRs to Joint Board	7,9,10,11,12,14	Assessor	First meeting after collation (Nov/Dec)
®	Publish PPRs to DAB VJB Web site	7,9,10,11,12,14	Depute	Annually, after collation of KPIs
(d)	Submit KPIs to Scottish Assessors' Association and through that body to the Scottish Government	7,11,12	Depute	Annually, as requested
(e)	Provide KPIs and PPRs to staff	7,8,9,10,11,12,14	Depute	Annually, in June
(f)	Review format and content of PPRs	7,9,10,11,12,14	Assessor, Depute	Annually prior to compilation

3.6.4 Stakeholder Consultation

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Develop Public Performance Reports to encourage stakeholder feedback	7,9,10,11,12,14	Assessor, Depute	To concur with publications
(b)	Review Customer Consultation questionnaires and procedures	7,9,10,11,12,14	Management Team	Annually
(c)	Issue Customer Consultation Forms in accordance with the above policy	7,10,11,12,14	Admin Officers (Grade 5s)	Monthly
(d)	Collate Customer Consultation responses and input to database	1-6,7,9,10,11,12,13, 14	Secretaries	As required/On return
(e)	Prepare Customer Consultation reports for Management Team	7,11,12,13	Admin Manager/Asst Systems Officer	Twice-yearly, Annually
(f)	Further develop Web Site to encourage interaction, particularly in respect of interactive forms	1-6,7,9,10,11,12,14	Depute, Assistant Systems Officer	Ongoing
(g)	Meet on regular basis with staff representative(s)	7,8	Assessor/Depute	As appropriate
(h)	Present suggestions from Staff Suggestions boxes to Management Team	7,8,9,11,13	PAO, Depute	6-8 weekly
(i)	Complete a Staff Satisfaction Survey including report of actions to MTM	7,8,10,11,13,14	Assessor	Annually, in June/July
(j)	Complete door-to-door Canvasser survey	3,7,8,9,10,11,12,13	PAO	Annually, following canvass
(k)	Hold scheduled and ad-hoc meetings with range of stakeholders	7,9,10,11,12	Various	See later
(l)	Consider stakeholder requirements received by SAA from Scottish Government, Ratepayers Forum and Scottish Business Rating Surveyors Association.	7,9,10,11,12	Management Team	See schedules of meetings
(m)	Consider stakeholder requirements received by SAA Portal from User Group meetings	7,9,10,11,12	Assessor	As received
(n)	Consider stakeholder requirements received directly from service users via SAA Portal	7,9,10,11,12	Assessor	As received

3.6.5 Customer Comments and Complaints

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Issue Customer Comment and Complaints forms in accordance with policy	1-6,7,9,10,11,12,13, 14	All staff	As required
(b)	Collate Customer Comment and Complaints responses and prepare reports for Management Team	1-6,7,9,10,11,12,13, 14	Admin Manager/Asst Systems Officer	Quarterly, Annually
(c)	Take actions to deal with any issues arising from Customer Comment and Complaints responses	1-6,7,9,10,11,12,13, 14	Management Team	As required
(d)	Publish 'Lessons Learned' and other actions taken arising from Comments and Complaints	7,9,11,12,13	Depute Assessor	Quarterly

3.6.6 Customer Service Standards

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Maintain and review relevant procedures, processes and systems (mail logging and telephone redirection/answer phones) including staff training in accordance with agreed standards	1-6,7,10,11,12,13	Management Team	Ongoing
(b)	Review Customer Satisfaction survey to encompass above	7,11	Management Team	Annually
(c)	Report performance in relation to mail responses against Customer Service Standards to Management Team	1-6,7,9,10,11,12,13, 14	Depute Assessor	Quarterly

3.7 EQUAL OPPORTUNITIES

3.7.1 Encouraging Equal Opportunities and Ensuring Compliance

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Provide multi-language assistance on regularly used documents	7,10,11,12	PAO	As required
(b)	Provide regularly used documents in variable formats	7,10,11,12	PAO	As required
(c)	Subscribe to Language line facilities	7,9,10,11,12	PAO	Annually
(d)	Ensure compliance with accessibility requirements for all buildings	7,9,10,11,12,13	Management Team, WDC	Continuous
(e)	Consider accessibility in web design	7,9,10,11,12	Depute Assessor	Ongoing
(f)	Attend Community Planning Multi-Agency Equalities Working Group	7,9,10,11,12	Depute Assessor	Per schedule of meetings
(g)	Produce and publish statutory Equality Reports including progress against stated 'outcomes' and in mainstreaming Equality actions.	7,9,10,11,12	Depute Assessor	April 2015 and thereafter

3.7.2 Policy Review

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review Combined Equality Scheme (approved November 2011)	7,8,10,11,12,14	Depute	3-yearly from November 2014
(b)	Review Combined Equality Action Plan	7,8,10,11,12,14	Depute	Annually in November
®	Maintain Staff Profile to record race, gender and ability	8,9,10,12	Depute	Ongoing
(d)	Complete Impact Assessments for all policies and procedures	7,8,9,10,11,12	Management Team	As required
(e)	Review Equality Targets/Goals/Outcomes	7,8,9,10,11,12	Management Team	Annually in November
(f)	Ensure that all Policies are compliant with principles of Equality Act 2010	7,8,9,10,11,12,13,14	Management Team	As implemented or revised
(g)	Ensure that pay grades and scales are compliant with equalities requirements through proper evaluation of all new/amended posts	7,8,10,11,12,14	Management Team	As required

3.7.3 Equalities Reporting

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Maintain Staff Profile to record 'protected characteristics'	8,9,10,12	Depute	Ongoing
(b)	Equalities Reporting in relation to Recruitment	8,9,10,11,12	Depute	Annually
®	Equalities Reporting in relation to Training, Promotion, Grievances, Disciplinary Action etc.	8,9,10,11,12	Depute	Annually

(d)	Include summaries of Equalities Reports in Public Performance Reports	8,9,10,11,12,14	Depute	Annually in June
(e)	Include summaries of Equalities Reports in Annual Reports	8,9,10,11,12,14	Assessor	Annually in June
(f)	Report Equalities statistics to Management Team and to public	8,11	Depute	Annually – December
(g)	Report/Publish progress against 'stated 'Outcomes' and mainstreaming of equalities actions	8,11	Depute	April 2015 and thereafter

3.7.4 Promotion and Training

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Train/Brief staff in relation to Equalities duties	8,10,11,13,14	Assessor/Depute	At induction and as required
(b)	Include aspects of Equality in all Induction Procedures	8,10,11,13,14	Depute, all Managers	As required
(c)	Provide Language Line training, including refresher training	8,10,11,12,14	All managers	As required
(d)	Provide Accessibility training to web designers/managers	8,9,10,11,12,14	Depute	As required
(e)	Review Equal Opportunities training requirements at Training and Development reviews	8,9,10,11,13	Relevant managers	Annually, in February
(f)	Attend relevant Conferences and Learning opportunities	7,8,9,10,11,12,13	Management Team	As required

3.8 STAFFING AND PERSONNEL MATTERS

3.8.1 Development and Review of Personnel Policies

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review existing WDC Personnel Policies for adoption and adaptation to VJB's specific requirements.	8,10,11,14	Assessor	Ongoing
(b)	Present suite of Policies to Joint Board for approval	8,10,12	Assessor	As required
(c)	Review all policies	7,8,10,11,14	Management Team	As required
(d)	Review Health and Safety Policy	7,8,10,11,14	H & S Committees	Annually in October.
(e)	Review relevant personnel policies to reflect Equalities requirements (see above)	7, 8,10,11,14	Management Team	As required

3.8.2 Training and Development Policy

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Agree training and development needs of all staff at Training and Development review meeting	1-6,7,8,10,11,13	Managers, all staff	Annually, in February
(b)	Identify relevant courses and resources and provide training as identified above, in accordance with the VJB objectives and within budget	1-6,8,10,11,13	Depute	Continually
(c)	Maintain record of training delivery	8,10,13	Depute	Continually
(d)	Ensure training event appraisals are completed and collated	7,8,11,13	Depute/All managers	Continually
(e)	Revise budget provision for training	7,8,10,11,12,13	Assessor/Depute	Annually, October
(f)	Review Training and Development policy	7,8,10,11,13,14	Assessor/Depute	Annually following meetings
(g)	Provide training for trainees/graduate surveyors that meet RICS requirements	1,2,4,5,7,8,10,11,13	Depute, Divisional Assessors	Continually
(h)	Provide training for Technicians via College of Estate Management or similar	1,2,4,5,7,8,10,11,13	Depute	As required
(i)	Provide training for relevant staff towards AEA qualifications	3,6, 7,8,10,11,13	Depute ERO/PAO	As required
(j)	Provide training in preparation for new tasks, new systems, legislative and operational changes (See also below specific training in respect of IER)	1-6, 7,8,9,10,11,13	Various	As required
(k)	Provide Language line training including refreshers	7,8,9,10,11,13	Managers	As required
(l)	Provide IT training, including web accessibility training	7,8,9,10,11,13,14	Various	As required
(m)	Provide Equalities training (see 3.7.4(a) above)	7,8,9,10,11,13	Various	As required
(n)	Provide Induction training	7,8,9,10,11,13,14	Various	As required
(o)	Provide Health and Safety training	7,8,9,10,11,13,14	H & S Committees	As required
(p)	ALIERT training for IER purposes	3,6,8,9,11,13	Cabinet Office	Spring 2014
(q)	Cascading of ALIERT training	3,6,8,9,11,13	PAO/ALIERTS	TBC
(r)	EMS suppliers Training for IER purposes	3,6,8,9,11,13	Halarose	June 2014
(s)	Cascading of EMS Training	3,6,8,9,11,13	PAO/ Training attendees	June 2014

3.8.3 Staffing Review

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Issue, collect and analyse staff questionnaires	7,8,10,11,13,14	Assessor	Annually, in June/July
(b)	Follow up questionnaire results/outcomes where appropriate	7,8,10,11,13,14	Assessor	Annually, in July
(c)	Report outcomes to Management Team and agree actions	7,8,10,11,13,14	Assessor	Annually, in September
(d)	Consider budgetary implications of agreed actions	7,8,10,11,12,13,14	Management Team	Annually in October
(e)	Report outcomes and actions to staff	7,8,10,11,13,14	Management Team	Annually in October
(f)	Refer staff suggestions to Management Team	7,8,10,11,13,14	Assessor, Depute	6-8 weekly
(g)	Review staffing at retirements, resignations and as budget pressures require	9,11,12,13	Management Team	Continually
(h)	Review staffing in light of changing external factors.	7,9,11,12,13	Management Team	Continually
(i)	Recruit Trainee Valuer	1,2,4,5,8,13	Management Team	April/May 2014

3.8.4 Co-operation with West Dunbartonshire Council

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Regular meetings with WDC personnel staff to review current issues and policy development	7,8,10	Assessor/Depute/PAO	To be agreed
(b)	Ad-hoc meetings with WDC personnel staff to review current issues and policy development	7,8,10	Assessor/Depute/PAO	Continual –As required
(c)	Receive, consider, and relay (where appropriate), all relevant WDC Bulletins as appropriate.	7,8,9,10	Assessor	Following receipt
(d)	Implement above through team briefings and training events	7,8,10,11	Managers	As required

3.8.5 Health and Safety Policy

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review of Health and Safety Policy	7,8,11,13,14	Depute/H&S Committees	Annually in October
(b)	Hold Health and Safety Committee meetings	7,8,11,13	H&S Committee Chairs	Quarterly or as required
(c)	Revise Risk Assessments	7,8,11,13,14	Health and Safety Committees	Annually in October or as required
(d)	Approve and Implement revised Risk Assessments/Actions.	7,8,11,13,14	Management Team	Annually in October
(e)	Approve and Implement Risk Assessments for pregnant staff	7,8,11,13,14	Line Managers	As required
(f)	Complete and implement Stress Risk Assessments	7,8,11,13,14	H & S Committees	Annually in April

3.9 FINANCE AND BUDGETING

3.9.1 Financial Regulations and Standing Orders

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review Financial Regulations (Revised November 2013)	12,14	Treasurer/Assessor	3-yearly – for Nov 2016
(b)	Review Standing Orders (Revised 2010, reviewed 2013)	12,14	Clerk/Assessor	3-yearly – 2016
(c)	Review procedural guidance to staff to reflect financial regulations	12,14	Assessor	3-yearly – as above

3.9.2 Budget Preparation

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review probable out-turn along with operational, staffing, training and all other requirements	8,9,11,12,13	Assessor/Depute/PAO	Annually in August/September
(b)	Prepare and agree provisional Revenue Budget Bid with Treasurer/WDC Accountants	8,9,11,12,13	Assessor/Depute/PAO	Annually in October – November
(c)	Prepare and agree provisional Capital Budget Bid with Treasurer/WDC Accountants	8,9,11,12,13	Assessor/Depute	Annually in October – November
(d)	Seek approval for proposed budgets from Valuation Joint Board	1,2,3,4,5,6,8,9,,11,13	Treasurer/Assessor	Annually – Nov/Dec
(e)	Prepare detailed report on make-up of Revenue Budget	8,9,11,12,13,14	Assessor	Annually, Jan-April

3.9.3 Financial Procedures

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review procedures for Ordering, Invoicing and Payment, and advise relevant staff.	8,11,12,13	Assessor	Annually, November
(b)	Review Financial Procedures to take account of Financial Regulations	8,11,12,13	Assessor	3-yearly (2016) or as required
(c)	Review List of Approved Signatories	12	Assessor	Annually or at any change of signatories
(d)	Review database which supports Ordering and Invoicing procedures	7,8,11,12,13	All users	Continually

3.9.4 Financial Procedures – Debtor Accounts

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review procedures and staff guidance for debtors procedures	7,8,11,12,13,14	Depute	As required
(b)	Train relevant staff in debtors procedure	7,8,11,12,13,14	Depute/PAO	As required
(c)	Prepare 'Debtors Report' from Aggresso system and provide to Management Team as per Reporting Framework	7,8,11,12	PAO	Monthly

3.9.5 Training

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Identify any training requirements arising from 3.9.3 and 3.9.4 at Training and Development meeting	7,8,11,12,13	Relevant managers	Annually, February
(b)	Identify any training requirements resulting from changes to procedures or personnel	7,8,9,11,12,13	Depute	As required
(c)	Provide, arrange or facilitate training and instruction as identified above.	7,8,11,12,13,14	Depute	As required

3.9.6 Financial Monitoring Reports

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Receive, check and consider monitoring reports from WDC Finance Department against locally maintained Expenditure database	11,12,13	Depute/PAO/ Secretaries	Monthly
(b)	Prepare Financial Monitoring Reports, including probable out-turn, reasons for variance, and proposed actions for Management Team	11,12,13	PAO	Monthly
(c)	Consider and implement any actions required arising from monthly reports	9, 11,12,13	Management Team	Monthly and at MTMs
(d)	Prepare Financial Monitoring Reports, including probable out-turn and reasons for variance, for Valuation Joint Board	11,12,13	Treasurer/Depute	See VJB meeting schedule
(e)	Prepare 'Debtors Report' from Aggresso system and provide to Management Team as per Reporting Framework	11,12,13	PAO	Monthly

3.9.7 Annual Accounts

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Complete procedures as at 3.5.1 above, and contained in WDC Abstract of Accounts guidance notes	7,11,12,13	Depute/PAO/ Secretaries	Annually, April-May
(b)	Liaise with Treasurer/WDC Accountants in preparation of Annual Accounts	7,11,12,13	Assessor	Annually, April-June
(c)	Prepare provisional Annual Accounts for year	7,11,12,13	Treasurer	Annually, June
(d)	Submit Annual Accounts to Audit Scotland	7,11,12,13	Treasurer	Annually, June
(e)	Include Accounts in Annual Report and present to Valuation Joint Board	7,11,12,13,14	Assessor	Annually, June
(f)	Consider External Audit Report	7,11,12,13	Treasurer/Assessor	Annually, September
(g)	Implement any Actions from External Audit of Accounts	7,11,12,13	Treasurer/Assessor	Annually, September
(h)	Finance Sub-Committee meeting to receive and approve the audited financial statements before their final certification and submission to the Accounts Commission	7,12	Board/Clerk/ Treasurer	Annually, normally September
(i)	Present Final Accounts and External Audit Report, including any Action Plan, to Valuation Joint Board	7,11,12,13	Treasurer/Assessor	Annually, December

3.9.8 Payroll Checks

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Complete checks and report to Senior Managers.	7,11,12,13	Admin Manager	Monthly

3.10 INFORMATION TECHNOLOGY

3.10.1 Business Systems Support

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Attend ICT Liaison meetings with West Dunbartonshire Council	7,8,9,11,13	Depute Assessor, Systems Officers	Quarterly or as scheduled
(b)	Liaise with WDC IS Helpdesk	7,8,9,11,13	Systems Officers	Continually
(c)	Liaise with WDC regarding IS Asset Register	7,8,9,11,12,13	Systems Officers	Annually and on hardware renewal
(d)	Complete Review of IS Strategy and initiate relevant development project(s)	1-6,7,8,9,11,12,13	Depute Assessor	Autumn 2014 and annually
(e)	Liaise with WDC ICT to get estimated costs of any procurement proposals	1-6,7,8,9,11,12,13	Depute Assessor/ Systems Officers	As required – to align with budget /estimate preparations
(f)	Initiate procurement through WDC using standard procedures	1-6,7,8,9,11,12,13	Depute Assessor/ Systems Officers	As required
(g)	Liaise with WDC regarding any specific projects where their input is required	7,8,9,11,12,13	Depute Assessor/ Systems Officers	As required

3.10.2 ICT Asset Management

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review PCs and other hardware which is faulty, obsolete, impeding performance or due (in accordance with the IT Strategy) for replacement	1-6,11,12,13	Systems Officers	Annually, July/August
(b)	Investigate options for procurement, costs of replacement etc, via WDC ICT	11,12,13	Systems Officers	Annually, July/August
(c)	Consider operational requirements, costs etc and prioritise purchase plan for following year	1-6,11,12,13	Depute Assessor	Annually, September
(d)	Complete Capital Budget Bid and Submit to Joint Board at budget planning meeting	1-6,11,12,13	Assessor, Depute	Annually, December
(e)	Procure items and install in accordance with timetables to be agreed with WDC ICT.	1-6,11,12,13	Assessor, Depute	As scheduled
(f)	Investigate options and procure fixed line communications to Campbeltown office	1-6,11,12,13	Depute Assessor/ Systems Officer	Prior to 19 th September

3.10.3 WDC Modernisation Programme

This provides a context for VJB actions but there are no specific actions known at this stage other than liaison over timetables etc – see 3.10.1 above.

Similarly, any actions required in respect of .PSN accreditation can only be planned for if/when they arise.

3.10.4 Data Protection

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review Data Protection Notification to Information Commissioner	10,12	Depute	Annually, in September
(b)	Review Forms to comply with Data Protection Requirements	7,9,10,14	Various	As required
(c)	Review Data Processor Agreement with WDC (or other data handlers)	12,13	Depute	As required

3.10.5 Freedom of Information

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review functionality of Freedom of Information logging system	7,8,9,11,12,13	Depute	Annually in January
(b)	Prepare reports on requests, refusals etc to Management Team	7,9,11,12,13	Depute	Annually in January

3.10.6/3.10.7 Assessors 'Progress' System

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Maintain System to receive and utilise outputs from Corporate Address Gazetteers	7,8,9,11,13	IT Team/Valuation Staff	Ongoing
(b)	Amend System to provide BS7666 compliant outputs to billing systems of constituent Councils	7,8,9,11,13	As above	Low priority
(c)	Maintain and further develop system to meet agreed business requirements of internal working groups and Management Team. (See 3.1.4 (t)-(w) above re specification of requirements from Valuation Group)	1,2,4,5,7,8,9,11,13	Depute, Systems Officers, Analyst/Programmer	Up to Sept 2015
(d)	Development system to provide new monthly KPI statistics	1,2,4,5,7,8,9,11,13	Depute, Analyst/Programmer	April 2014
(e)	Maintain and further develop system outputs to enable delivery of agreed data to SAA Portal (including potential expansion of summary valuations)	1.2.4.5.7,8,9,11,12,13	Depute, Systems Officers, Analyst/Programmer	As per Portal project plans
(f)	Develop and test system to provide additional flags required for Scottish Government funded Portal Data Improvements Project	1.2.4.5.7,8,9,11,12,13	Systems Officers, Analyst/Programmer	April 2014 – April 2015
(g)	Gather and populate data required in respect of above	1.2.4.5.7,8,9,11,12,13	Divisional Assessors	Oct 2014 – April 2015
(h)	Amend System to meet agreed business requirements of stakeholders, including billing departments of constituent councils	1,2,4,5,7,8,9,11,13	Assessor, Depute, Systems Officers, Analyst/Programmer	By agreement
(i)	Amend System to facilitate requirements of Reporting Framework	1,2,4,5,7,8,9,11,13	Assessor, PAO, Systems Officers,	As required

(j)	Continue to seek and develop additional facilities and data to make available through 'Data Hub'	1,2,4,5,7,8,9,11,13	Analyst/Programmer Depute, Valuation Group, Analyst/Programmer	Ongoing
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3.10.8 EROS II Electoral System

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Attend EROS II User Group meetings	3,6,7,8,9,10,11,13	PAO/Admin Manager as required	Twice/year
(b)	Liaise with EROS II Customer Account Manager and Halarose staff to arrange/manage compliance with legislative changes etc.	3,6,7,8,9,10,11,13	PAO/Admin Manager	Ongoing/As Required
(c)	Liaise with other EROS II Users within Scotland to discuss system improvements and changes to comply with Scottish Legislation (including attendance at meetings of SHUG)	3,6,7,8,9,10,11,13	PAO/Admin Manager	As required (As scheduled)
(d)	(Where appropriate, test and) Implement upgraded versions of EROS, specifically to implement/accommodate requirements of IER	3,6,8,9,10,11,13	PAO/Systems Officers	ASAP on receipt
(e)	Amend data in EROS system to reflect new electoral boundaries	3,6,7,9,10,11,13	PAO	As required
(f)	Provide training for changes to system and processes (See also specific EMS Training scheduled for June 2014, above)	3,6,7,8,9,10,11,13	PAO	As required

3.10.9 Satellite Systems

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review use and functionality of Rental Questionnaire databases	1,4,7,8,9,11,13	Depute/Assistant Systems Officer	See ongoing Review of IS Strategy
(b)	Review use and functionality of Training/Equalities database	7,8,9,10,11,12	Depute/Assistant Systems Officer	Summer 2014
(c)	Review use and functionality of Time Management System	7,8,9,11,13	Depute/Assistant Systems Officer	Annually, May
(e)	Provide Management Team with Customer Satisfaction Reports from database	1-6,7,8,9,10,11,12,13	Asst Systems Officer	½-yearly
(f)	Review use and functionality of Customer Satisfaction Database	1-6,7,8,9,10,11,12,13	Depute/Assistant Systems Officer	Annually
(g)	Amend guidance to staff on use of satellite systems	7,8,9,13,14	Various	As required
(h)	Refresh Mail Logging system and report performance in line with Customer Standards Policy	7,9,10,11,12,13,14	Depute/Assistant Systems Officer	Annually in April

3.10.10 Assessors Portal Project

Item	Description	Objective(s)	Ownership	Date/Recurrence
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(a)	Attend Project Management Committee meetings in accordance with requirements of Portal Strategy Document	7,8,9,11,12,13	D Thomson	As scheduled
(b)	Attend Project Team meetings in accordance with requirements of Project Strategy Document	7,8,9,11,12,13	D Paterson	As scheduled
(c)	Attend Portal Information Management Working Group Meetings	7,8,9,11,12,13	D Paterson	As scheduled
(d)	Prepare and implement data standards and conventions	7,8,9,11,12	Systems Officer, Programmer/Analyst	As required
(e)	System Upgrades and links with local council gazetteers and relevant business systems	7,8,9,11,12,13	Systems Officer, Programmer/Analyst	As required
(f)	Provide regular data uploads to Portal	11,12	Systems Officer	Two-weekly
(g)	Refresh Portal Content	7,8,9,11,12,13	Asst Systems Officer	Continually
(h)	Amend Portal extract routines in accordance with future development requirements (see also (i) and (j) below)	7,8,9,10,11,12,13	Systems Officer, Programmer/Analyst	As per Portal Project Plans
(i)	Develop and test system to provide additional flags required for Scottish Government funded Portal Data Improvements Project	1.2.4.5.7,8,9,11,12,13	Systems Officers, Analyst/Programmer	April 2014 – April 2015
(j)	Gather and populate data required in respect of above	1.2.4.5.7,8,9,11,12,13	Divisional Assessors	Oct 2014 – April 2015

3.10.11 Web Site

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review general content and appearance of web site	7,8,9,10,11,12,14	Assistant Systems Officer	Continually
(b)	Refresh to reflect changes to documents and information included in the Model Publication Scheme and Guide to Information	7,8,9,10,11,12,14	Assistant Systems Officer	As relevant documents are updated
(c)	Update Public Performance Report	7,8,9,10,11,12,14	Depute, ASO	Annually in June
(d)	Provide information of elections and provide relevant forms for making applications	3,6,7,8,9,10,11,12,14	Systems Officer/PAO	As required

3.10.12 Intranet

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Implement an Intranet Strategy	7,8,9,11,13,14	Depute, ASO	Ongoing
(b)	Further develop Intranet to include all policy documents, guidance manuals etc	7,8,9,11,13,14	Depute, ASO	Ongoing
(c)	Further develop Intranet for use as a working tool	1-6, 7,8,9,11,13,14	Depute, ASO	Ongoing

3.10.13 Development/Implementation of 'other' systems

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Consider uses and benefits of, and possible requirements for, using Social media	1-6,7,8,9,11,12,13,14	Management Team	Throughout 2014

(b)	Implement any Social Media initiatives as required/agreed above	1-6,7,8,9,11,12,13,14	Depute/Systems Officers	To be agreed
(c)	Develop and Implement a revised Social Media Policy	1-6,7,8,9,11,12,13,14	Assessor	As required by above initiatives
(d)	Procure, install and provide training in respect of 'Apex Sketch' system	1,2,4,5,7,8,9,11,13	Depute/Systems Officers	Summer 2014
(e)	Evaluate benefits of 'Apex Sketch' system	1,2,4,5,7,8,9,11,13	Valuation Group	Following implementation
(f)	Investigate options to expand the use of GIS to allow service improvement	1,2,4,5,7,8,9,11,13	Valuation Group/ Divisional Assessors	Ongoing
(g)	Make necessary database links, develop relevant systems to interface/overlay with GIS system and provide any training	1,2,4,5,7,8,9,11,13	Depute/ Divisional Assessors	Following (g) above.

3.11 FREEDOM OF INFORMATION

3.11.1 Freedom of Information Policy

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review Freedom of Information Policy	7,9,10,11,12,13,14	Depute	Annually, in May*
(b)	Review workloads created by FOI and procedures contained in Policy	7,8,9,11,13	Depute	Continual

* Or on publication of Codes of Practice – see below

3.11.2 Publication Scheme and Guide to Information

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review Model Publication Schemes and Guide to Information	7,9,10,11,12,13,14	Depute	May 2017*
(b)	Review content of publications contained in Publication Schemes	7,9,10,11,12,13,14	Depute	At least annually

***Note:-** The current Guide to Information has approval until May 2017, which is beyond the timescale of this Plan, it will be reviewed to reflect any additional published information arising from IC guidance or repeated requests.

3.11.3 Freedom of Information Procedures

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review Information Audit	7,9,10,11,12,13	Depute	Annually
(b)	Review Guidance to Staff on exempt categories	7,8,9,10,11,12,13,14	Depute	Annually or in light of cases.
(c)	Receive and reply to requests (with guidance from WDC/SAA where required)	7,10,11,12,13,14	All staff	Continually
(d)	Receive and reply to requests for Review of decisions	7,10,11,12,13,14	Assessor	As required
(e)	Report Fol requests, refusals, referrals etc to Management Team	7,9,11,13	Depute	Annually in January
(f)	Review IT system used to log and report on Fol	7,8,9,11,12,13	Depute	Annually in January

3.11.4 Codes of Practice

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review Codes of Practice issued in respect of Fol	7,9,10,11,12,13,14	Assessor/Depute	On receipt
(b)	Implement requirements of Codes of Practice	7,8,9,10,11,12,13	Assessor/Depute	As required
(c)	Consider IC decisions and reports for changes to policy and procedures	7,8,9,10,11,12	Assessor/Depute	On receipt of newsletters/ reports

3.12 KEY PARTNERSHIPS

3.12.1 Support Services – West Dunbartonshire Council

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Liaise with representatives from WDC HR & OD Service/Business Partner	7,8,11	Assessor/Depute/PAO	Quarterly or as agreed
(b)	Ad-hoc meetings with representatives from WDC HR & OD Service	7,8,11	Assessor/Depute/PAO	Throughout the year
(c)	Regular 'ICT Liaison' Meetings with WDC ICT Section Heads	7,8,9,11,13	Depute/ Systems Officers/ Assistant Systems Officer	Quarterly or as scheduled
(d)	Ad-hoc meetings, telephone contact with ICT Section Heads and other WDC ICT personnel.	7,8,9,11,13	Systems Officers	Throughout Year (Virtually daily basis)
(e)	Meetings and liaison with WDC Internal Audit section	7,9,11,12,13	Assessor/Depute	As agreed
(f)	Liaison with WDC Accountants	7,9,11,12,13	Assessor/Depute/PAO	As required
(g)	Liaison with Treasurer to the Board	7,9,11,12,13	Assessor/Depute	As required
(h)	Budget planning meetings with Treasurer/Accountants	7,9,11,12,13	Assessor	Annually, September –November
(i)	Liaison with Clerk to the Board	7,11,12,13	Assessor	As required
(j)	Attend and participate in Corporate Address Gazetteer Project Meetings	7,8,9,11,13	Systems Officers	As timetabled
(k)	Meet with WDC and A&BC Property Maintenance Managers	7,11,13	Assessor/Depute/ Admin Manager	As required
(l)	Attend Corporate Service meetings	7,9,11,12,13	Assessor	Quarterly or as invited
(m)	Attend WDC Senior Manager's Network meetings	7,8,9	Assessor/Depute	Monthly or as required

3.12.2 Constituent Councils – Recipients of Operational Outputs

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Liaison with Finance (Billing) Departments of A&B, WD and ED Councils	1,2,4,5,7,9,10,11,13	PAO, Admin Manager, Systems Officer	At updates and as required
(b)	Provision of relevant data files and liaison with Finance (Billing) Departments of A&B, WD and ED Councils for purposes of data reconciliation	1,2,4,5,7,9,10,11,13	PAO, Admin Manager, Systems Officer	Quarterly
(c)	Liaison with Finance (Billing) Departments of A&B, WD and ED Councils	1,2,4,5,7,9,10,11,13	All staff	Throughout year daily basis

(d)	Liaison with Returning Officers of A&B, WD and ED Councils, particularly in respect of the EROS elections management system and personal identifier checks	3,6, 7,9,10,11,13	ERO, PAO, Admin Manager	As required
(e)	Attend Election Management and Publicity meetings with RO of relevant Councils	3,6, 7,9,10,11,13	PAO/Admin Manager	Prior to Elections

3.12.3 Scottish Assessors Association

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Attend Plenary Meetings	1-6,7,8,9,11,13	All members in rota	Quarterly; Dec, Feb, May, Sept
(b)	Attend Assessors Committee Meetings	1-6,7,8,9,11,13	Assessor	Variable
(c)	Attend Executive Committee meetings	1-6,7,8,9,11,13	Assessor	As required
(d)	Attend Category Committee Meetings	1-6,7,8,9,11,13	Relevant members	In accordance with Committee Timetables
(e)	Attend Other Committee Meetings (Inc Electoral Registration Committee)	1-6,7,8,9,11,13	Relevant members	In accordance with Committee Timetables
(f)	Attend Working Group Meetings	1-6,7,8,9,11,13	Relevant members	In accordance with relevant Timetable
(g)	Provide colleagues with update (bullet form) of all Committee and Working Group meetings	1-6,7,8,9,11,13	Relevant members	Immediately following meetings
(h)	Attend SAA Portal Project Management Committee	7,8,9,11,13	Assessor	As scheduled
(i)	Attend SAA Portal Project Team Meetings	7,8,9,11,13	Systems Officer	As scheduled
(j)	Attend SAA Portal Working Group Meetings	7,8,9,11,13	Systems Officer	As scheduled
(k)	Attend Ad-hoc Meetings and Representations	1-6,7,8,9,11,13	Relevant members	As required
(l)	Provide information to working groups etc	1-6,7,8,9,11,13	All members	As required
(m)	Review and comment on Practice Notes, Consultation responses etc	1-6,7,8,9,11,13	All members	As required

3.12.4 Scottish Assessors Association Partners

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Harmonisation Meetings with VOA, NI Land & Property Services Agency and Eire Valuation Office. (Note: Assessor will only attend these meetings up to May 2015. Thereafter representation will be via SAA attendees)	1-6,7,8,9,11,13	SAA/Assessor	Twice-yearly, May & November
(b)	Liaison with VOA	1-6,7,8,9,11,13	SAA Harmonisation Spokespersons and Category Committee Chairmen	As required
(c)	Receipt of VOA Rating Group Lead Specialists Reports	1-6,7,8,9,11,13	Assessor	Monthly

(d)	Formal Meetings with Scottish Government Departments (Note: Assessor will only attend these meetings up to May 2015. Thereafter representation will be via SAA attendees)	1-6,7,9,11,12,13	SAA/Assessor	Quarterly or as agreed
(e)	General liaison with Scottish Government Departments	1-6,7,9,11,12,13	SAA	As required
(f)	General liaison and working group involvement with Scotland Office	3,6,7,9,11,12,13	SAA	As required
(g)	General liaison and working group involvement with Cabinet Office	3,6,7,9,11,12,13	SAA	As required
(h)	Provision of statistical returns to Scottish Government	1-6,7,8,9,11,12,13	Admin Manager	Quarterly
(i)	Completion of statistical exercises for Scottish Government and their partners	1-6,7,8,9,11,12,13	All staff	As required
(j)	Meetings of Ratepayers Forum (Note: Assessor will only attend these meetings up to May 2015. Thereafter representation will be via SAA attendees)	1,4,7,10,11,12	SAA/Assessor	Variable Schedules
(k)	Meetings with Scottish Business Ratepayers Association (Note: Assessor will only attend these meetings up to May 2015. Thereafter representation will be via SAA attendees)	1,4,7,10,11,12	SAA/Assessor	Variable Schedules
(l)	Meetings of Portal Users Groups (Including Police and Fire Services, Registers of Scotland, Ordnance Survey, Scottish Executive, Local Authorities, NHS, Ratepayers Agents etc)	7,10,11,12	Portal Project Management Committee	As required
(m)	Elections Management Board meetings and advice (ERO has been appointed as one of the SAA representatives on the EMB)	3,6,7,9,10,11,12,13	ERO, J Hewton, Ian Milton	As required
(n)	Attend meetings with ratepayers, trade representatives and their agents to discuss and agree Practice Notes etc	1,4,7,9,10,11,12,	Various SAA groups	As required
(o)	Liaison with Scottish Government, Scotland Office, Electoral Commission and Boundary Commission officials on electoral and related matters	3,6,7,9,10,11,12,13	SAA Electoral Reg Committee	See cycles of meetings

3.12.5 Association of Electoral Administrators

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	AEA AGM and Conference	3,6,7,8,9,11,13	PAO	Annually
(b)	Plenary Meetings of Scottish Branch of AEA	3,6,7,8,9,11,13	ERO, PAO, Admin Manager	Quarterly
(c)	Other meetings of Scottish Branch of AEA	3,6,7,8,9,11,13	ERO, PAO, Admin Manager	As required

3.12.6 The Electoral Commission

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Receipt of Electoral Commission Bulletins	3,6,7,9,11,13	ERO, PAO, Admin Manager, Depute	Regularly
(b)	Receipt of Electoral Commission Reports, Guidance and Consultations	3,6,7,9,11,13	ERO, PAO, Admin Manager, Depute	As published

(c)	Attend Electoral Commission meetings, seminars and working groups	3,6,7,9,11,13	ERO, PAO, Admin Manager, Depute	As required
(d)	Liaise with Electoral Commission at SAA Electoral Registration Committee meetings	7,8,9,10,11,13	ERO, PAO, Admin Manager	As called
(e)	Respond to Electoral Commission consultations (Possibly through SAA)	7,8,9,10,11,13,14	ERO, PAO	As required

3.12.7 Cabinet Office

Note that the nature and extent of the following relationships will change during preparations, Transition and Business and Usual Phases of the IER Implementation Project

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Receive IER 'Insight' Bulletins, CO Guidance and related communications from Cabinet Office	7,8,9,11,13	ERO/PAO	Weekly and as received
(b)	Liaise with RDM and other CO project staff re procedures, processes etc	7,8,9,11,13	ERO/PAO	As required
(c)	Liaise with CO regarding funding	7,9,12,13	ERO	As required
(d)	Create and maintain communications links with Government Digital Service (GDS)	3,6,7,8,9,11,13	Depute/PAO	As per project plan and ongoing.
(e)	Attend CO Workshops, Seminars, training events etc	7,8,9,11,13	Relevant staff	As Scheduled
(f)	Send Confirmation Live Run data to DWP via GDS	3,6,7,8,9,11,13	PAO	September 2014 as scheduled

3.12.8 DAB VJB Staff

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Training and Development Interviews	7,8,9,10,11,13,14	Line Managers	Annually, in February
(b)	Staff Consultation Questionnaires	7,8,9,10,11,13,14	Assessor	Annually, in June/July
(c)	Senior Managers Interviews/Discussions with staff	7,8,9,10,11,13,14	Senior Management	Regularly/Ad Hoc
(d)	Receipt, consideration and implementation of Staff Suggestions	1-6,7,8,9,10,11,13,14	Management Team	6-8 weekly
(e)	Meetings of Health and Safety Committees	7,8,9,10,11,13,14	Depute/Divisional Assessor	Quarterly
(f)	Liaison with staff	7,8,9,10,11,13,14	All Managers	Ad-hoc, Daily basis
(g)	Meetings with staff representative(s)	7,8,9,10,11,12,13,14	Assessor	As required
(h)	Management Team Meetings	1-6,7,8,9,10,11,12,13	Assessor	6-8 weekly
(i)	Post-Management Team Meeting, Team Briefings	1-6,7,8,9,10,11,12,13,14	PAO/ DAs	6-8 weekly
(j)	Staff Training and Briefings relating to new Policies etc	1-6,7,8,9,10,11,12,13,14	Management Team	As required
(k)	Complete door-to-door Canvasser survey	3,7,8,9,10,11,12,13	PAO	Annually, following canvass

(l)	Receive nominations and decide winner of 'Extra Mile Award'	1-6,7,8,9,10,11,13	Management Team	Quarterly and Annually
(m)	Review usefulness and relevance of 'Extra Mile Award'	1-6,7,8,9,10,11,13	Management Team	Annually in April

3.12.9 External Suppliers

Note that (a) and (b) may be replaced by a standing print and mail service.

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Liaison with canvass form printing and mailing agency.	3,7,9,10,11,13,14	PAO	As required
(b)	Invite Tender Bids for printing of canvass stationery, printing and mailing	3,10,11,12,13	PAO	Annually, in May
(c)	Investigate options for print and mail services including specification of service required, preparation of procurement documentation, receipt of tenders and finalisation of contract. (process likely to be subject to detailed timetabling in due course)	3,10,11,12,13	ERO/PAO/ WDC Procurement team	Up to September 2014
(d)	Meetings/Liaison with suppliers of mail services	3,6,7,10,11,13	PAO	As required
(e)	Meetings/Liaison with suppliers of fixtures and fittings, including Multi-Functional Devices (MFDs), scanners, letter openers, alarm systems , water supplies etc	7,11,13	Depute/PAO	As required
(f)	Review telephone suppliers and maintenance arrangements	1-6,7,8,9,11,12,13	Depute	As required
(g)	Attend EROS II User Group meetings	3,6,7,8,9,10,11,13	PAO/Admin Manager as required	December and June annually
(h)	Liaise with EROS II Customer Account Manager and Halarose staff to arrange/manage compliance with legislative changes. (See references elsewhere to IER)	3,6,7,8,9,10,11,13	PAO/Admin Manager	Ongoing/As Required
(i)	Liaison with telephone, internet and SMS canvass service providers to implement and manage process	3,7,9,10,11,12,13,14	PAO	Annually as per canvass plans

3.13 RECORDS MANAGEMENT

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Investigation into requirements of the Public Records (Scotland) Act and development of Records Management Plan (in partnership with SAA)	1-6,7,8,9,11,12,13,14	Depute Assessor	April 2014 – May 2015
(b)	Finalise Records Management Plan and submit to board for approval	1-6,7,8,9,11,12,13,14	Depute Assessor	June 2015
(c)	Submit Records Management Plan to National Registers of Scotland	1-6,7,8,9,11,12,13,14	Depute Assessor	May – September 2015 or as invited
(d)	Implement Plan locally, including data storage protocols, retention policies, destruction policies etc	1-6,7,8,9,11,12,13,14	Depute Assessor	September 2015
(e)	Staff Training for above	1-6,7,8,9,11,13,14	Depute Assessor	September 2015

3.14 CLIMATE CHANGE

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Ensure objectives of The Climate Change (Scotland) Act are mainstreamed into the planning of the VJB.	7,9,11,12	Assessor	Ongoing
(b)	Take specific actions to deliver climate change initiatives and ensure the Board acts in a sustainable way	7,9,11,12	Assessor	As opportunities arise

3.15 MISCELLANEOUS

3.15.1 Consultations

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Provide input and assistance in preparation for any new regime associated with abolition of Council Tax and implementation of Local Income Tax	7,12,13	SAA/Assessor	As required
(b)	Provide input/response to consultation on NDR Appeal System	3,6,9,11,13	SAA/Assessor	During 2014

3.15.2 Corporate Address Gazetteers

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Attend and participate in Corporate Address Gazetteer Team Meetings	7,8,9,11,13	Systems Officers	As timetabled/ required
(b)	Continue maintain data and receive and utilise outputs from Corporate Address Gazetteers	7,8,9,11,13	Depute, Systems Officer	Ongoing
(c)	Continually review Business Processes to facilitate use of CAG data and contribute to the maintenance procedures of CAGs	8,9,11,13	Management Team/ Valuation Group	To align with CAG developments

3.15.3 Print and Mail Services

See item 3.12.9 (c) above – full timetable to be developed in partnership with WDC Procurement Services.

3.15.2 WDC Asset Review/Rationalisation

At this stage the VJB can merely keep an awareness of the various proposed initiatives, with no specific actions being planned.

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

ASSESSOR AND ELECTORAL REGISTRATION OFFICER

SERVICE PLAN 2014-2017

PART FOUR **PERFORMANCE MANAGEMENT**

The following section sets out the statutory framework governing the core duties, services and areas of activity of the Valuation Joint Board, along with the approach to performance planning, establishment of standard, target setting, performance monitoring and performance reporting related to these tasks.

2.1 THE VALUATION ROLL

CORE OBJECTIVE REFERENCE	CORE OBJECTIVE DESCRIPTION	PLANNING (Including statutory timetables etc)	STANDARDS AND TARGETS	MONITORING (Nos. in brackets refer to Reporting Framework)	REPORTING
2.1.1	Maintenance of the Valuation Roll	Section 2(2), Local Government (Scotland) Act 1975.	Changes generally must be effected in same financial year.	Divisional Assessors check and authorise. See KPIs below.	Monthly stats provided to staff.
		Valuation roll update schedule agreed at start of each year.	Weekly Updates	Admin Officer responsibility	KPIs reported to Scottish Government and included in Board, Annual and Public Performance Reports
		KPI targets agreed by MT at start of each year.	Ratio of changes made within 3, 6 and 9 months each year.	Monthly reports of progress re surveys (CF7) and changes to Val Roll (VR8) provided to Management Team.	
2.1.2	Disposal of Revaluation Appeals	Valuation Timetable (Scotland) Order 1995, as amended	Appeals to be disposed of in accordance with the timetable	Monthly reports on appeals progress (VR5) provided to Management Team	Progress in relation to appeal settlements and amount of appeal loss reported in Board, Annual and Public Performance Reports
		Schedules of Valuation Appeal Committee Hearings agreed in advance with VAC Secretaries	In accordance with outstanding workloads and by agreement with Secretary		

		Valuation Appeal Committee (Procedure in Appeals under the Valuation Acts)(Scotland) Regulations 1995	Establish various dates for dealing with cited appeals	Procedure subject to scrutiny of appellants and VAC	
		Internal targets to minimise loss on appeal		Loss on appeal contained in VR5 reports	
2.1.3	Running Roll Appeals	As 2.1.2 above	Appeals to be disposed of by 31 st December in the year following submission, or 12 months after submission	As 2.1.2 above	As 2.1.2 above
2.1.5	Disposal of Gas Utility Appeals	As 2.1.2 and 2.1.3 above			
2.1.7	Preparations for Revaluation	Section 1 Local Government (Scotland) Act 1975.	Statutory req't to provide values to local authorities on 15 th March 2017	Weekly progress reports to MT once Reval project has commenced	Updates on progress provided to SAA and Scottish Government as required. Increase or adjustment factors use as checks on values.
		Scottish Government requirement for 'final estimates'	Commitment to provide values to Scottish Government at a time to be agreed		
		SAA schedules for PN production	Provide context for the planning and application of resources for valuation		
			Valuation Notices to be issued circa March 2017		

2.2 THE COUNCIL TAX VALUATION LIST

CORE OBJECTIVE REFERENCE	CORE OBJECTIVE DESCRIPTION	PLANNING (Including statutory timetables etc)	STANDARDS AND TARGETS	MONITORING (Nos. in brackets refer to Reporting Framework)	REPORTING
2.2.1	Maintenance of the Valuation List	Section 84 of Local Government Finance Act.	No set timetable/ requirement		Monthly stats provided to staff.
		Valuation List update schedule agreed at start of each year.	Weekly Updates	Admin Officer responsibility	

		KPI targets agreed by MT at start of each year.	Ratio of additions made within 3, 6 and 9 months each year.	Monthly reports of progress re surveys (CF7) and additions to Val List (CT8) provided to Management Team.	KPIs reported to Scottish Executive and included in Board, Annual and Public Performance Reports
2.2.3	Disposal of Council Tax Proposals/Appeals	The Council Tax (Alterations of Lists and Appeals) (Scotland) Regulations 1993	No set timetable/ requirement for disposal. Establish various dates for dealing with cited appeals	Monthly reports on appeals progress (CT1) provided to Management Team	Progress in relation to appeal settlements reported in Annual and Public Performance Reports
		Schedules of Valuation Appeal Committee Hearings agreed in advance with VAC Secretaries	As required by workloads and by agreement with Secretary		

2.3 REGISTER OF ELECTORS

CORE OBJECTIVE REFERENCE	CORE OBJECTIVE DESCRIPTION	PLANNING (Including statutory timetables etc)	STANDARDS AND TARGETS	MONITORING (Nos. in brackets refer to Reporting Framework)	REPORTING
2.3.1	Compilation of Register of Electors	Representation of the People Act 2000	Registers normally to be published annually, prior to 1 st December, but see alterations to accommodate IER	Canvass Progress Stats (ER2) and HERA returns provided to Senior Managers weekly during canvass period	Canvass return rate reported to Scottish Assessors Association and included in Board, Annual and Public Performance Reports. Electoral Commission Performance Standards statistics submission
		Section 10 of Representation of the People Act 1983	Carry out an annual canvass (to allow publication of above). Aim for maximum return possible of canvass forms.		
		Schedule of canvass form issue and reminder dates agreed in advance.			
		System of canvass return by telephone, internet or SMS established annually		System providers supply rates of return weekly. These returns are shown separately in ER2	
2.3.2	Maintenance of Register of Electors	The Representation of the People Regulations 2001	Monthly updates to be made to registers from	Update Statistics (ER1, ER3, and	Monthly changes included in Board

		Regulations set out a timetable to be followed each year. Amended for working days and local holiday variations etc at start of each year.	Normally January to September each year but see changes for IER Implementation.	ER4) presented to Management Team monthly, between January and September.	and Annual Reports. Electoral Commission Performance Standards statistics submission
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DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

ANNUAL SERVICE CALENDAR 2014-15

Due its unwieldy size and difficulty of reading, the Annual Service Calendar for 2014/15 excludes Service Plan items where they;

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

[illegible]

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Assessor & Electoral Registration Officer

Valuation Joint Board – 20th June 2014

Subject: Best Value - Performance Reporting and Planning

1.0 Purpose of Report

- 1.1 To update the members of the Joint Board on progress in relation to Best Value and, in particular, to advise on external performance reports for the year 2013/14.
- 1.2 To seek approval of the Valuation KPI targets for 2014/15.

2.0 Background

2.1 Best Value – General

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

2.2 Performance Monitoring/Key Performance Indicators

2.2.1 Performance in Valuation Functions

Assessors have, for some years now, provided measures of, primarily, Council Tax List and Valuation Roll performance to the Scottish Government. These also form the basis of the Board's Public Performance Reports. The performance targets for 2013/14 were approved by the Board at its meeting on 14th June 2013.

2.2.2 Performance in Electoral Registration Functions

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

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

3.0 Progress

3.1 Performance Monitoring/Key Performance Indicators (KPIs)

3.1.1 Performance in Valuation Functions

The KPIs for the Joint Board area for the year 2013/14 have been compiled and are attached (Appendix 1). Although, not all of our targets were achieved, performance was maintained at similar levels to recent years (Appendix 1(a)). This continued high level of performance was achieved despite significant numbers of retrospective requests for new entries to be made in the valuation roll at one particular caravan park in Argyll – a matter over which we have no control. A similar situation now exists in respect of self-catering units with recent changes to Council Tax charging regimes encouraging owners of second and empty homes into making their properties available for short term holiday lets. Again we often only get notice of this once time has elapsed and the individual has incurred Council Tax payment arrears. It is difficult to quantify but NDR performance is also likely to have been affected by the re-direction of resource to deal with the Council Tax review exercise in Bishopbriggs, a matter which is reported on at greater length in a separate report.

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

These statistics along with our targets for the year 2014/15 will be submitted to the Scottish Assessors' Association for collation and onward transmission to the Scottish Government.

3.1.2 Performance in Electoral Registration Functions

This year the annual self-assessment, using the Electoral Commission standards, was completed and submitted to the Commission in advance of the annual canvass. The self-assessment covered 10 standards over 4 subject areas:-

Having been assessed as performing 'Above the Standard' in 6 of the 10 standards and 'At the Standard' in the remaining 4, the Board's own performance was the same as in recent years. The total return for the annual canvass increased to 93.87%.

As part of the preparations for IER, the Electoral Commission devised two new performance standards related to the transition to IER.

IER Performance Standard 1 required EROs to illustrate that they understood the challenges in their registration areas and that they have developed a plan for engaging with residents which responded to these challenges. Standard 2 requires EROs to deliver an implementation plan and monitor progress to allow changes to be made along the way.

In October 2013 the VJB made our submission under the first of these and the Commission responded to the effect that our plans demonstrated that we had a good understanding of the specific needs in Dunbartonshire and Argyll and Bute and that our engagement work was progressing well

4.0 Next Steps

4.1 Performance Monitoring/Key Performance Indicators (KPIs)

- 4.1.1 The proposed targets for 2014/15 are presented today for approval (see Appendix 1). Performance will remain a regular item for consideration and scrutiny at Management Meetings and new management reports are being developed which will further focus attention of these key performance areas.
- 4.1.2 The above KPIs will be included in our Public Performance Reports which will be reviewed before being posted on our web site.
- 4.1.3 The Electoral Commission are likely to seek submissions in respect of IER Performance Standard 2 as we move towards and through the implementation of IER and we will comply accordingly.
- 4.1.4 It is further expected that the Commission will review the whole Performance regime as we move to the new electoral system and the ERO will take part in any consultations or other development activities.

5.0 Recommendations

Members are asked to:

- (a) Note the performance in relation to the Valuation Roll and Council Tax List KPIs for 2013/14.
- (b) Approve the KPI targets for 2014/15.
- (c) To note the performance in relation to the annual electoral canvass.
- (d) To note the Electoral Commission's satisfaction with our engagement planning in respect of Individual Electoral Registration

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Appendix

Appendix 1: KPI Statistics (incorporating Appendices 1(a) and 1(b))



*Dunbartonshire and Argyll & Bute
Valuation Joint Board*

Best Value - Performance Reporting and Planning

KPI STATISTICS 2013/2014

Valuation Roll

Total No of entries as @ 1st April 2013 13,007
Total Rateable Value @ 1st April 2013 £326.3 million

During the year, 892 amendments were made to the Valuation Roll within the following periods

Period	Actual 2012/13	Target 2013/14	Actual 2013/14	Target 2014/15
0-3 months	77.1%	80%	78.36%	80%
3-6 months	14.1%	14%	12.11%	14%
>6 months	8.8%	6%	9.53	6%

Total No of entries as @ 31st March 2014 13,207
Total Rateable Value @ 31st March 2014 £328.2 million

Council Tax

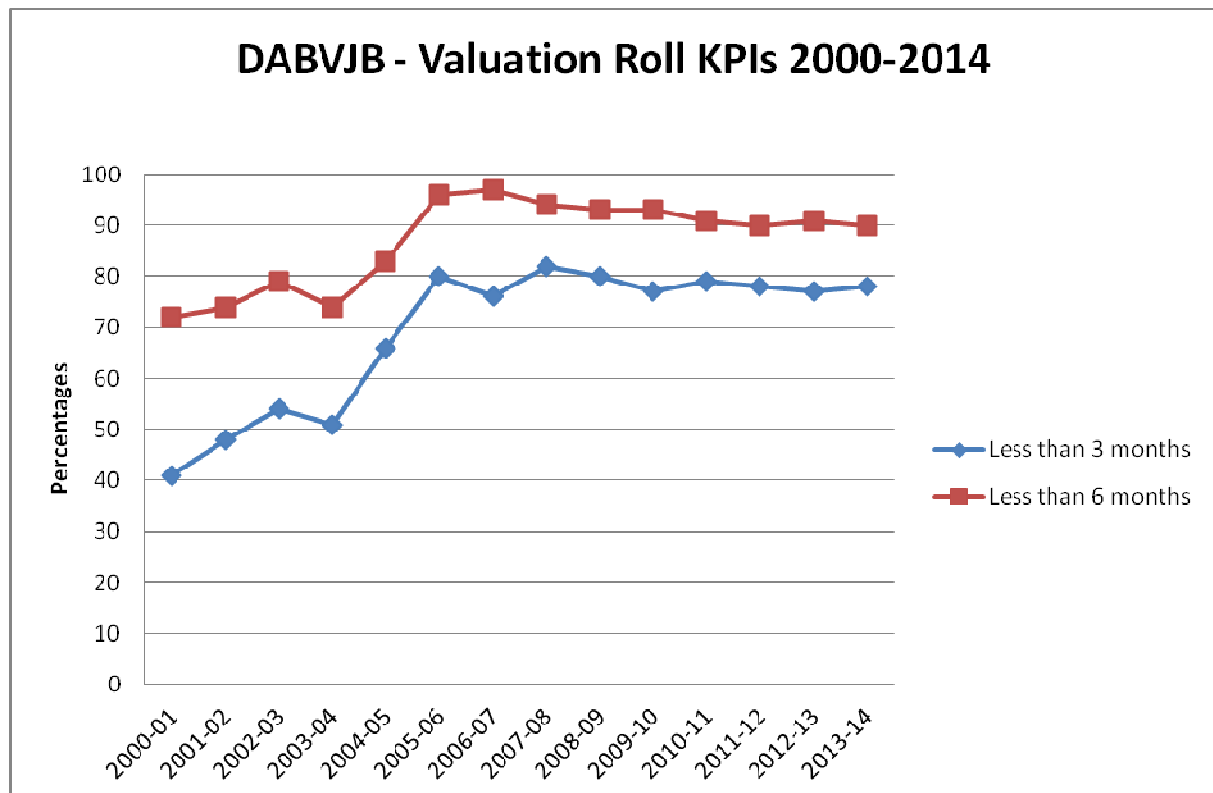
Total Number of entries @ 1st April 2013 142,147

1,050 new entries were added to the Valuation List within the following periods

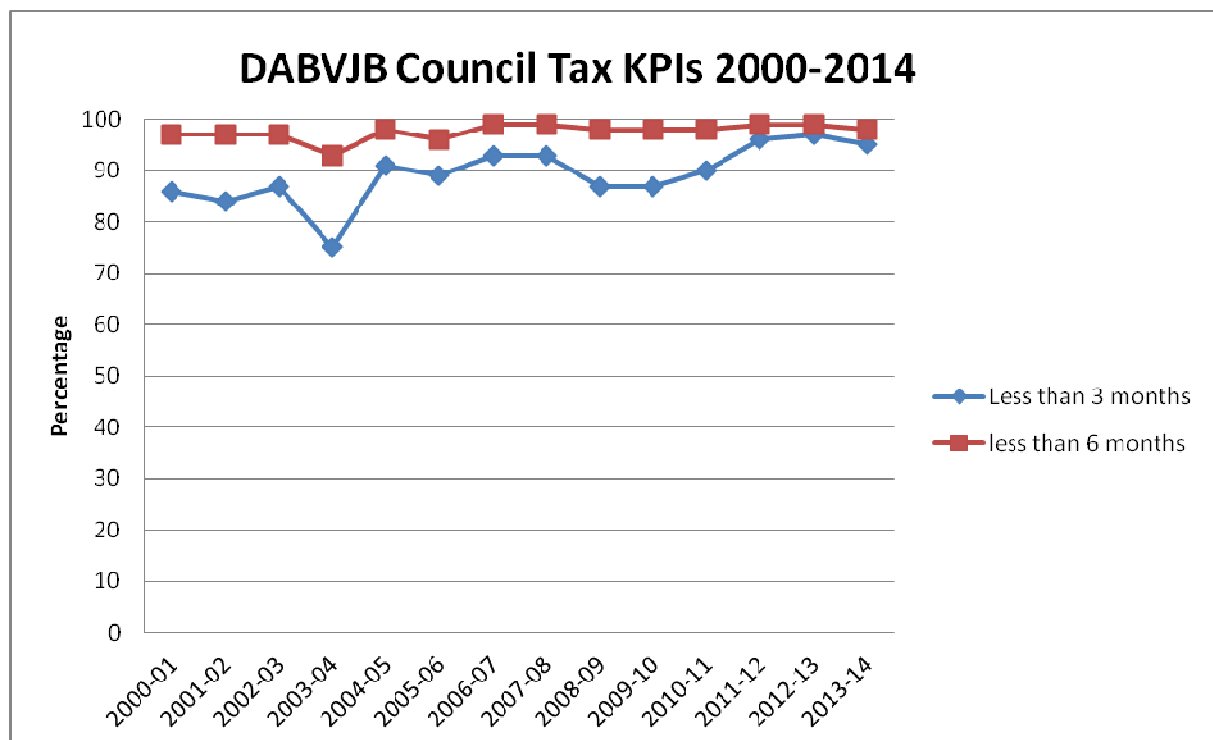
Period	Actual 2012/13	Target 2013/14	Actual 2013/14	Target 2014/15
0-3 months	96.5%	95%	95.9%	95%
3-6 months	2.2%	3%	2.86%	3%
>6 months	1.3%	2%	1.24%	2%

Total Number of entries @ 31st March 2014 142,593

Appendix 1(a)



Appendix 1(b)



DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Assessor & Electoral Registration Officer

Valuation Joint Board – 20th June 2014

Subject: Best Value – Customer Service Update

1.0 Purpose of Report

- 1.1 To advise members of the results from the Customer Consultation process during 2013/14.
- 1.2 To report the results of the first year of operation of the new Complaints Procedure.

2.0 Background

2.1 Customer Satisfaction Survey

A key component of Best Value is consultation with stakeholders. A satisfaction survey of recent users of the Joint Board's services has been in place for some years.

2.2 Complaints Procedure

At its meeting in November 2012, the Joint Board approved a new Complaints Procedure which was in line with the Public Sector Ombudsman's Model Complaints Handling Procedure. The Procedure came into effect on 1st April 2013.

3.0 Progress

3.1 Customer Satisfaction Survey

During the year 2013/14, recent users of the Joint Board's services were randomly sampled and issued with questionnaires seeking their perception of the service provided to them. A summary of the results is provided below and these show that:-

- By far the majority of our stakeholders (98%) find us professional, courteous and helpful.
- 63% of queries or transactions are completed at the first point of contact and only 2% of matters are not concluded to the satisfaction of the stakeholder.
- Most users of Joint Board services (98%) are satisfied with the information and/or advice provided to them.
- Very high satisfaction levels are being maintained on a year-to-year basis, as is shown in the summary over.

	Year						
	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14
Survey Return Rate	26%	28%	25%	25%	23%	28%	27%
Was the person with whom you communicated professional, courteous and helpful?	97%	97%	97%	98%	98%	97%	98%
Was the matter brought to a satisfactory conclusion immediately?	58%	62%	58%	62%	58%	55%	63%
Was the matter brought to a satisfactory conclusion?	95%	98%	97%	98%	98%	96%	98%
Are you satisfied with the quality of the information or advice given to you?	95%	96%	96%	96%	96%	96%	98%

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

A breakdown of the returns which indicated the relevant protected characteristics is shown below.

Characteristic	Category	Percentage
Race	White	97.2%
	Non-white	2.8%
Gender	Male	46.8%
	Female	53.2%
Disability	Disabled	12.3%
	Able-bodied	87.7%
Sexual orientation	Heterosexual	97.6%
	Other	2.4%
Marital status	Married	69%
	Never Married	11.6%
	Other	19.4%
Age	16-21	0.4%
	22-30	4.3%
	31-40	11.7%
	41-50	19.9%
	51-60	27.4%
	61-65	10.32%
	66-70	10.32%
	70+	15.7%

Sample sizes within the various equalities groups were too small to draw firm conclusions and in some cases the information proved to be contradictory. The results will be monitored further to ensure that we are carrying out our functions in a fair and equal manner.

3.2 Complaints Procedure

There were a total of 21 Complaints received during 2013/14 with all bar 1 of these related to Electoral Registration. The key theme which arose from the Electoral Registration complaints was dissatisfaction with the wording on envelopes sent out with the annual canvas forms however this has to be put in the context of over 190,000 forms being issued to householders. Further,

with the introduction of Individual Electoral Registration, the next major write out will be required to use envelopes with a prescribed set of wording so reacting directly to the complaints will not be possible.

All complaints were resolved at the frontline resolution stage. Most complaints (14) were resolved on either the day of receipt or the day after and all complaints were resolved within 20 working days. There were no referrals to the Scottish Public Sector Ombudsman.

4.0 Next Steps

- 4.1 Results of both the Customer Satisfaction Survey and the Complaints Procedure will continue to be used by the Management Team, where possible, to identify further improvement action.

5.0 Recommendations

Members are asked to:

- (a) Note the positive results from the Customer Satisfaction Survey.
- (b) To note implementation of, and results arising from, the new Complaints Procedure.

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DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Assessor & Electoral Registration Officer

Valuation Joint Board – 20th June 2014

Subject: Best Value – Risk Management Update

1.0 Purpose of Report

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

2.0 Background

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

3.0 Progress

- 3.1 The Management Team reviewed the existing Risk Register and Action Plans during February 2014 and the revised versions are presented (See Appendices 1, 1(a) and 2) for approval today.
- 3.2 A notable addition to the suite of Risk Registers is one for the implementation of Individual Electoral Registration (See Appendix 1(a)).

4.0 Next Steps

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

5.0 Recommendations

Members are asked to approve the Risk Register and Action Plan for 2014.

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Appendices

Appendix 1 – Risk Register
Appendix 1(a) – IER Risk Register
Appendix 2 – Risk Action Plan.



*Dunbartonshire and Argyll & Bute
Valuation Joint Board*

RISK REGISTER 2014

Introduction

The Management Team reviewed the Corporate Risk Register at a meeting on 5th February 2014. It was recognised at that meeting that despite the progress made to date the introduction of Individual Electoral Registration remains one of the biggest challenges to the organisation for many years and it was noted that a separate Risk Register had been developed for that 'project'. That register should be taken as being included in the overall approach to risk management. Note that Risk Numbers may not run in sequence where risks have been removed or completely mitigated.

Contents

	Risk Register
	Corporate Risk Register
Appendix 1	Annual Electoral Canvass
Appendix 2	Rolling Registration
Appendix 3	Electoral Integrity
Appendix 4	Electoral Awareness
Appendix 5	Eros Electoral Management System
Appendix 6	Implementation of Individual Electoral Registration

Risk Matrices

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

I M P A C T	3	4	7	9
	2	2	5	8
	1	1	3	6
		1	2	3
		LIKELIHOOD		

<ul style="list-style-type: none"> • <u>Likelihood</u> - “Probability of a risk event occurring” <ol style="list-style-type: none"> 1. Unlikely but could happen (Low) 2. Likely to happen (Medium) 3. Very likely or already happening (High) 	<ul style="list-style-type: none"> • <u>Impact</u> - “Severity of the consequences should such an event occur” <ol style="list-style-type: none"> 1. This will cause some problems but could be managed (Low) 2. This will cause significant delay or interruption to our services (Medium) 3. This could cause our services to fail (High)
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The Risk Matrix used for **Appendices** is as follows:-

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

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

RISK MANAGEMENT – MAIN RISK REGISTER – 2014

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

		Act has established the EMB for local government elections and provided for limited direction powers over EROs. The momentum for further change appears to be diminished.				Continue to promote professionalism and customer satisfaction. Ensure measured performance remains above average
5	Economic	<p>The current economic climate brings a number of related financial risks, including increased expenditure, static or reduced incomes etc. These are now consolidated in one financial risk as the controls and actions are so integrated as to be considered together.</p> <p>Given the generally improving economic picture at Feb 2014 there is a risk that increased development and housing market activity add to workloads at a time when budgets are still subject to further restriction.</p>	6	<p>Financial Regulations and Standing Orders in place and updated. Liaison with Treasurer and constituent councils, Statutory requirement to fund Assessor. Budget monitoring reports to MTM. Benefits of bulk/joint procurement through 'Scotland Excel' procurement consortium. Joint procurement of IS systems and services through WDC. Moved to 'We-Buy' procurement system. Inflation considered in budget process. Option to increase requisitions as required. Planned delays in recruitment where appropriate etc Various money saving changes made Retirements used as opportunities to restructure/reduce costs.</p>	3	<p>Legal advice if necessary. Continue to closely monitor budget spend and cost of various processes. Continue to include inflationary uplift in budget process where appropriate.</p> <p>Implement further structural changes as required.</p> <p>Continue to consider each budget line for cut in budgetary planning.</p> <p>Planned delays in recruitment and retention of vacancies where necessary</p>
6	Economic/ Legislative	<p>Effects of new (Electoral Registration) legislation (on budget)</p> <p>The Implementation of Individual Electoral Registration (IER) (see introduction) will provide a major challenge to the organisation and on budgets and a separate risk register has been developed</p>	5	<p>Actively monitor new/draft legislation, Involvement in consultation – also via SAA and AEA.</p> <p>Reported to Treasurer and Joint Board and taken account of in budget planning for 2014/15.</p> <p>Cabinet Office have advised of likely grant available for 2014/15, though this is subject to change (increase) to take account of format of forms to be used.</p>	1	<p>Seek additional funding to cover increased costs. Seek direct external/grant funding but Board requisition if necessary.</p> <p>Continue to report progress and effects to Board in run up to the change-over.</p> <p>Start to plan resources and processes required for the changeover.</p> <p>Consider running print and mail contract</p>

7	Social	<p>Ward boundary changes (Future changes to be provided only in electronic format)</p> <p>Westminster Review no longer due in 2014 – delayed until 2018.</p>	8	<p>Early consultation on changes, Preparation (including training) Partnership with ROs for provision of polling schemes.</p> <p>Scottish Parliament Boundary Review implemented in December 2010.</p>	3	<p>Training in GIS required for future. Liaise with other EROs/Councils</p> <p>Expand GGP/GIS training to include admin/clerical staff</p> <p>Retain watch on progress of UK Parliament Boundary Review. Provide such data to Boundary Commission as is requested. Liaise with constituent ROs.</p> <p>Implement Robroyston Review</p> <p>Note that Polling Scheme Reviews for ABC and EDC will have to be implemented during 2014.</p>
8	Technological	Hardware becomes obsolete	8	<p>Rolling replacement policy, annual budget bid.</p> <p>Inventory, advice from WDC</p> <p>New Unix Server installed April 2009. New Halarose back-up server installed 2012 New LAN servers installed 2011 MFDs leased with maintenance agreements Scanner maintenance agreements in place</p>	1	<p>Assess need for replacement annually Update inventory annually and on any new purchase</p> <p>New EROS server to be installed June 2014</p> <p>New scanners possibly to be procured in 2014/15</p>
9	Technological	<p>Software becomes obsolete/inefficient</p> <p>MS Windows XP will be out of support during 2014</p>	8	<p>Monitor versions, advice from WDC. Monitor vendors' support policies.</p> <p>Regular updates of EROS from Halarose.</p> <p>Pervasive upgrade (to Eros) completed February 2012</p> <p>Retain in-house Progress programming capability.</p> <p>Progress system redeveloped in period 2008-10 to ensure it meets functional requirement.</p> <p>MS Office upgraded in 2012</p>	3	<p>Purchase replacement versions where appropriate (re cost/benefit)</p> <p>Halarose upgrade to be installed February 2014 Pervasive to be replaced with SQL in June 2014</p> <p>Continue to develop Progress system in line with operational needs</p> <p>Replace all PCs with XP Operating System during 2013/14 with sweep up, if necessary, in 2014/15.</p>

				Appgate licenses renewed in June 2012 SLA with WDC now in place		
10	Technological	Hardware failure	9	Back-ups, RAID array servers, Multi-location operation. Joint Disaster Recovery Plan through WDC. Business Continuity plan approved and in place. New Unix Server installed 2009. On-line back-up to alternative locations. Servers purchased with maintenance agreements. New Halarose back-up server installed 2012. SLA with WDC now in place	2	Budget for replacement.
11	Technological	Computer virus attack	9	Firewalls, Anti-virus software, policy on unlicensed software, procedure for reporting instances, advice on e-mails from unknown sources. Junk-mail protection system upgraded 2008. Remote working now done through Appgate/WDC network access thereby reducing influence of external factors. Lap tops now routinely encrypted. Removal of Webmail reduced the risk.	5	Transfer 'repair/remedy' obligation to WDC.
12	Technological	Failure of communications between offices The architecture review (with 2 x Broadband lines to Campbeltown office) in 2011/12 has not provided the resilience that was expected Risk Increased 2012 in light of recent loss of network connectivity	6	Electronic links, telephone lines. Network topology is resilient. Citrix technology implemented to 'work-around' the broadband issues in Campbeltown. Additional Broadband line procured and aggregated in December 2013. Budget provision made in 2014/15 estimates for estimated costs of a fixed line.	5	Update lists of home and mobile telephone numbers annually. Consider implementation of fixed line to Campbeltown in 2014/15 (decision will have a dependency on the WDC Modernisation Programme – see below) This risk should be reviewed following installation of the above.
13	Technological	Reliance on third party for I.S. support	9	Employ own programmer, train in-house staff. Maintain physical back-up procedures, Own the equipment. Regular liaison with WDC ICT support staff. Programmer documenting all development work and programme changes SLA with WDC ICT in place	2	Ensure continued documentation of development work
14	Technological	Loss/corruption of data (to include	9	Back-ups, RAID array servers, Firewalls, Anti-	2	Continue with vigilance.

		loss to third parties)		<p>virus software, WDC security policy, test system for all developments, restricted network access, policy on unlicensed software, procedure for reporting instances, advice on e-mails from unknown sources, data saved to backed-up drives and stored off site, restrictions on input.</p> <p>Included in WDC IT Disaster Recovery procedures.</p> <p>Disaster Plan developed and implemented.</p> <p>Encryption of ER data for distribution.</p> <p>Reiterated advice to staff to save to Network Drives (e.g H:\, G:\)</p> <p>Depute provided guidance on security and Data Protection. E Reg staff completed CO basic level training. Code of Conduct amended to clarify individual responsibilities. Facility to download data from progress restricted.</p> <p>Password protected encrypted memory sticks provided to staff with revised guidance on use.</p> <p>Remote working now done through Appgate/WDC network access thereby reducing risk caused by external factors.</p> <p>Webmail facility removed.</p> <p>Lap tops now encrypted reducing or removing the need for secure memory sticks.</p> <p>Secure rooms established in SAA portal for secure storage of confidential data.</p> <p>PSN has been implemented for IER data exchange. PSN accreditation confirms secure procedures are in place.</p> <p>Information and data security training provided to staff</p>		<p>Consider web services distribution of registers and updates</p> <p>Review use of Network drives</p> <p>Requirement to provide refresher training</p> <p>Refresh Information and data security training annually or as required</p>
15	Technological	Loss/failure of assessors system	8	<p>Back-up regime. See Loss/corruption of data above</p> <p>Included in WDC IT Disaster Recovery procedures</p>	2	Maintain/Renew licences/support agreement
16	Technological	Failure of LAN servers	8	<p>See Loss/corruption of data and Failure of Communications, above.</p> <p>Included in WDC IT Disaster Recovery procedures</p>	1	Investigate access to alternative LAN server if one is lost/down

17	Technological	Loss of programming capability. (See also loss of key staff, below)	5	Access to back-up staff in WDC. Provide attractive Conditions of Service. Provide training. Requirement for Programming capability reduced in context of electoral function by moving to EROS II.	3	Contract to outside body if required. Ensure back-up programmer is kept up to date with systems development. Document processes and developments. Provide relevant training.
18	Technological	CAG data not maintained timeously or provided by constituent councils	6	Consultation with partners, Involvement in projects. Assessors system capable of importing CAG data. Access to council CAG searches available to staff. Processes in place to remove complete reliance on CAG input.	1	Maintenance actions and liaison only. Consider direct membership of Ordnance Survey Mapping Agreement (OSMA) if necessary.
19	Legislative	Responsibility for utilities	7	Statutory function, legal and technical advice sought, partnerships with SAA and VOA. Consultation with Scottish Government, Specific training. Maintain relationships with ratepayers and their agents. Values prepared for transmission and distribution networks and meters 'cumulo' for the 2010 Revaluation.	2	Attend relevant meetings, maintain liaison with VOA and ratepayers. Aim to agree and/or deal with appeals.
20	Legislative	Change to method of financing Local Government resulting in loss of NDR or CT functions Although the change in Scottish government in May 2007 significantly increased this risk over previous administrations, the short to medium term risk remains low as Government officials have indicated that the likely timescales for change would be in line with the devolution of other tax matters in 2015/16.	5	Monitor draft legislation. Little internal control over political decisions. Government consultation on NDR and subsequent response confirmed commitment to the rating system up to the 2017 Revaluation at least.	4 (short term) 7 (long term)	Reply to consultation documents and draft legislation, formally and/or informally, via SAA. Maintain high profile with Government and officials. Promote professionalism and customer satisfaction.
21	Legislative	Lack of awareness and insufficient planning for new legislation	9	Monitor all new legislation, Monitor draft legislation. Contact with legislators through partnership with SAA, AEA, Electoral Commission etc. Input to consultation, awareness of media and publicity	1	
22	Environmental	Build-up/waste of print cartridges	6	Policy to recycle. Spent cartridges disposed of via WDC	1	

				agreement with Ricoh.		
23	Environmental	Build-up/waste of obsolete PCs	6	Policy to re-use - distribution via Members. Excess PCs disposed of via WDC disposal procedures for electrical equipment.	1	ICT team have scheduled disposals for 2014.
24	Competitive	Failure to set Targets	5	Effective management, Group communication, timetables, survey monitoring, KPIs, project log, Audit action plans. Target setting included in Service Plan.	1	Implement further management/ monitoring reports to MTM.
25	Competitive	Failure to adequately motivate.	6	Staff development & training plan, staff forums, suggestions box, effective management. Team targets. Offer promotion opportunities to internal staff where appropriate MT reiterated commitment to show sincere appreciation when deserved. 'Extra Mile' awards scheme and 'Living Wage' implemented ALIERT and EMS training for IER planned through spring and summer of 2014	6	Reconsider the introduction of personal targets/ responsibilities. Continue to offer promotion opportunities to internal staff where appropriate. Provide adequate training and communication to ensure that staff remain on-board for IER implementation.
26	Customer/ Citizen	Failure to provide ROs with Election Registers, absent voters, personal identifiers etc (Including National Park and Community Council elections)	9	Data back-up, timetable monitoring, audit/checking procedures, consultation/liaison, staff training. Written procedures. VPN access to shared server installed FTP upload facilities in place to allow data transfer/access. All processes completed successfully at recent elections. EROS back-up server has been installed	2	Active management of relationship with RO. Maintain adequate test procedures. Provide paper back-up if necessary. Ensure work-arounds in place to avoid loss of connectivity at critical election periods.
27	Customer/ Citizen/ Legislative	Failure to produce Electoral Registers	9	Data back-up, timetable monitoring, audit/checking procedures, consultation/liaison, staff training. Written procedures. Reference to Electoral Commission guidance. 2 ROs have access to registration date by virtue of using the same system.	2	Ensure knowledge of critical processes by >1 member of staff. Consider distribution of registers by web services – Halarose are actively investigating this function as an add-on. Seek assistance from systems suppliers or AEA/other 3 rd party consultants if required.

28	Customer/ Citizen	Staff stop using cars	8	Conditions of service including mileage payments. Hire car alternatives implemented for Campbeltown office	2	No further actions
29	Customer/ Citizen	Inefficient canvassing Incomplete canvassing Door-to-door canvassing procedures are now well established but approach to canvass will be reviewed annually in light of registration levels, budget availability etc. The move of the canvass period to the winters of 2013/14 and 2014/15 raises uncertainties. The requirement to collect Personal Identifiers from 2014/15 adds complexity to the process	9	Training, planning and control of canvass, including door-to-door canvass, audit/checking. Outsourcing printing, regular progress reports. Written procedures. Annual Canvasser feedback survey and analysis of previous years completed each year. Canvasser performance reviewed and changes implemented where necessary. Specific Canvass Risk Plan reviewed annually Participation Strategy in place 2013/14 canvass proceeding without major issues but there may be effects for following year. Additional funding made available for 2014/15 canvass.	8	Door-to-door canvassing procedures are now well established Continue to evaluate each year's canvass for lessons learned and implement these annually. Continue to consider/review financial commitment to canvass during budgeting process. Regularly review approach to publicity. Early contact with existing canvassers re change of timetable. Review canvass procedures and canvasser training for 2014/15. Consider requirement for all-year round canvassing.
30	Customer/ Citizen	Bad press reports	6	Training, Code of Conduct, KPIs Whistleblowing policy, Professional ethics. Staff advised on dealing with press.	6	SAA or Assessor to respond to media articles where appropriate. Utilise Council PR teams if replies/responses are thought appropriate.
31	Customer/ Citizen	Ineffective/Inadequate/lack of training Now includes for risk no. 33, Ineffective training	9	Personal training and development plans, professional qualifications (RICS and AEA), CPD, ECDL, Work shadowing, Mentoring, training budget, variety of sources considered, In-house training based on need and experience. Joint training with WDC/SAA/VOA. Commitment for in-house training time to be set-aside made at Feb 2010 MTM ALIERT and EMS training for IER planned	8	Allocate "in-house" training time. Provide CPD 'events'/opportunities for staff Additional funding made available for 2013/14 and thereafter Sections to ensure that they set-aside time for training in accordance with MT commitment. Complete and cascade IER training

				through spring and summer of 2014. Electoral Commission Guidance provided.		in such a way that staff are adequately prepared for IER changes.
32	Professional	Failure to retain/attract suitable staff Economic situation means that there is likely to be little trouble attracting appropriately qualified valuation staff, in Clydebank at least. Indeed, recent experience suggests that every vacancy would be oversubscribed many-fold.	3	Establishment based on need and experience, Conditions of service, timeous recruitment, including flexible working patterns, pension scheme, etc, Variety of media for advertising vacancies. Accommodation improved during period 2010-2012 in both offices.	2	Offer career progression, reward and appreciation.
34	Professional	Reputation of staff/ organisation suffers	6	Codes of conduct, professional ethics, customer consultation, Best value, KPIs/PPR, representation at forums. Training, Whistleblowing policy.	1	Train staff on dealing with public. The risk cannot be completely mitigated so, in circumstances where little can be done to recover reputation, accept the risk.
35	Professional	Industrial action Note: Risk varies at different times of the year. Both likelihood and impact are higher at critical times.	1-4	Conditions of service, effective management	2-9	Formalise relationships with staff representatives.
36	Professional	Loss of groups of staff Risk increased in 2012 due to the likely retirement of several Technicians in the medium term	5	Conditions of service. Management Team avoid collective travel	5	Pro-active resource planning
37	Professional	Loss (including long term illness) of key/senior staff	6	Conditions of service, Staff development, structured promotion, salaries, staff planning. Documentation of procedures. Multi-functional approach to clerical/admin functions. Management Team avoid collective travel. Attendance Management Policy approved in November 2013 includes access to Welfare and Counselling Services incl. Stress Management, Policy also provides for pro-active management of long term absence. No Smoking Policy, Written instructions. Adoption of 'Stress in the Workplace' and 'Alcohol and Substance Misuse' Policies. Maximising Attendance refresher training provided to supervisors February 2011	6	Improve accommodation, Improve terms and conditions, offer career progression, reward and appreciation. Continue to document procedures and provide staff guidance. Restrict promotion to internal staff only. Continue to develop and maintain written instructions, work shadowing and sharing to ensure broadened skills base.

38	Professional	Unethical behaviour	2	Code of conduct, professional ethics, training, anti-fraud and defalcation policy, whistleblowing policy, Checking/audit procedures, training. Register of Interests Implemented	1	
39	Financial	Failure to implement financial controls	9	Adoption of Standing Orders and Financial Regulations (both updated in 2013), Audit processes used, Procedures for ordering and Invoicing (updated 2014), restricted authorisations, lists of authorised signatories, Monthly Financial reports, anti-fraud policy, training. Debtors Procedures, including monitoring reports, implemented. Financial reporting to MTM and Board improved.	1	Ensure auditors cover both sites,
40	Financial	Unexpected salary increases Government pressures to freeze/restrict public sector pay has decreased the risk significantly.	6	Awareness of union claims and negotiations Provision made in 2014/15 budget for 1% increase	1	Formalise relationships with staff representatives. Make provision for expected rises in future budget planning processes
41	Legal	Failure to comply with Equalities obligations	6	VJB Policies approved and reviewed into one policy in 2011. Introduction of Language Line, Staff Training. Monitoring of service and staffing implemented. Recruitment Process conforms. Training provided in Equalities and Recruitment processes. Included in VJB Commitments Standing MTM agenda item Equalities 'Champion' established. Annual Equalities Reports prepared and published. Access audit completed for all 3 sites and various building alterations completed. Induction loop installed in Clydebank. Translation services agreed to facilitate provision of information, forms etc on tape, in Braille etc on request. See Equalities Policy and related documents. Site and home visits to stakeholders, advice from WDC/A&BC. Train staff on web site accessibility requirements. Text phones installed. Extended staff survey completed 2012	1	

				Specific Duties included in Scottish Government's legislative follow-up to Equalities Act implemented. In particular, 'Outcomes' and Mainstreaming Report' published in 2013		Ensure reporting regime is adhered to. Take actions as required to achieve 'Outcomes'
42	Legal	<p>Failure to comply with Freedom of Information legislation.</p> <p>Note recent suggestion that requests for property information should be dealt with under the Environmental Information Regulations</p>	6	<p>Approved policy in place, Staff training, membership of WDC working group, input to SAA Best Value Committee, Monitoring system in place for referrals, Compliance with Local Government Model Publication Scheme and Guide to Information confirmed in 2013.</p> <p>In line with above, much more information is now published on a pro-active basis.</p>	1	<p>Monitor cases under FoI regime. Continue to apply VJB's policy on receipt of requests.</p> <p>Ensure that relevant information is current and regularly refreshed.</p> <p>Confirm situation re Environmental Information Regulations and revise policies and retrain where necessary.</p>
43	Legal	Failure to comply with Health and Safety legislation	9	<p>Input from WDC and A&B H & S personnel, Internal working groups, Fire Risk Assessments in force (and reviewed regularly), fire and smoke detectors, intruder alarm system installed, maintained and tested. Fire/evacuation drills completed, Internal and external training, protective clothing. Responsible persons identified (See Policy) Revised H&S Policy in place (and reviewed 2013)</p> <p>H&S Risk Assessments reviewed annually Induction procedures in place.</p> <p>Lone Working arrangements amended 2005 Standing item on MT meeting agendas. Training provided in First Aid (during 2013/14), Asbestos Awareness and Violence in the Workplace. Safelocate phones in use by staff on survey.</p> <p>Stress in workplace survey completed 2010 with action plan monitored by MT</p>	1	<p>Provide refresher training. Regular updates of Risk Assessments.</p> <p>Implement Fire Risk Assessment Action Plans</p>
44	Legal	Failure to have relevant and current personnel policies	6	<p>Adoption and adaptation of WDC policies where appropriate.</p> <p>Index of policies available on intranet.</p>	3	Adapt WDC policies and implement DAB VJB policies –under a rolling programme of review.

45	Legal	Failure to follow personnel policies	6	Grievance procedures in place, Disciplinary sanctions	1	Review and adapt existing WDC policies. Monitor their application, reports to MTM.
46	Legal	Failure to comply with Council Tax legislation	9	Professional staff, checking, signatories, targets and reporting. Ensure supply of development information from councils and sales info from RoS. Audit and control systems, staff training and shadowing, tailor made IT system. Review of procedures such as survey method, timetables for amendment of lists, Valuation Practice Group, Retain copies of existing legislation, monitor all new legislation, membership of SAA Domestic Subjects Committee. Awareness of relevant cases Monitor progress of change monthly	1	Clear back-log of outstanding domestic surveys.
47	Legal	Failure to comply with Electoral Registration legislation See comments elsewhere re the introduction of IER	9	Appropriate staff, checking, signatories, targets and reporting. Audit and control systems, staff training and shadowing, Tailor made IT system with input restrictions. Review of procedures such as canvass method, Electoral working group, Retain copies of existing legislation, monitor all new legislation, membership and active involvement in Electoral Registration Committee and AEA, additional staff at peak times if required, input to new legislation. Liaison with Electoral Commission. Compliance with ER legislation and good practice confirmed by 2006 and 2013 internal audits. Monitor progress of change monthly	1	Maintain links to SAA, Scottish Government, AEA, Scotland Office, Electoral Commission and MOJ re changes in legislation. Respond to consultations etc. Continue to review budgetary provision. Implement requirements of IER, including system upgrades, training, new procedures etc as detailed elsewhere in Risk Register and IER Implementation Plan.
48	Legal	Failure to comply with Rating Valuation legislation	9	See CT legislation above. Ensure collection of necessary rentals, costs etc, Involvement in variety of SAA Committees, Application of SAA Practice Notes. Provide sufficient training. Monitor progress of running roll monthly.	1	Monitor (Revaluation) appeals progress monthly.
49	Physical	Loss of/ damage to buildings including vandalism and natural	9	Door/window locks, intruder and fire alarm systems, smoke detectors, Buildings	4	Consider CCTV, night watchman, contracted security patrols.

		disaster		insurance, external lighting, window grilles, Document Scanning (including back-up) Business Continuity Plan approved June 2006 and updated regularly. Existing security lighting repaired		Consider “dummy” CCTV cameras Along with relevant signage?
50	Physical	Loss of/damage to equipment (See separate item for IT equipment)	9	Door/window locks, intruder & fire alarm systems, smoke detectors, Contents insurance, external lighting, window grilles, anti-fraud & defalcation policy, inventory control Business Continuity Plan approved June 2006 and updated regularly.	4	Consider CCTV, night watchman, contracted security patrols.
51	Physical	Water contamination	1	Supply bottled water, kettles etc, hygienic wipes, thermostatically controlled hot water supply. Regular Legionella tests done on Clydebank water, including tank. Water tank in Clydebank replaced during 2012/13 and cleaned out during 2013/14.	1	
52	Physical	Danger to staff	6	Training, H&S instructions, risk assessments, lone working policy, fire alarms, drills etc, protective clothing, personal alarms, manual handling training where appropriate, eye tests, workstation seating advice, restrictions to building access for public. Appropriate insurances and certificates, shared skills base, written instructions. Safelocate and Lone Working arrangements formalised.	1	
53	Physical	Loss of power Experience of power loss in Campbeltown in 2013 showed that significant interruption could occur with little that could be done in mitigation. Essential services continued at Clydebank location.	3	Computer back-ups, surge protection, Business Continuity Plan approved June 2006 and implemented. Uninterrupted power supply to all servers installed during 2011.	3	
54	Physical	Severe weather Increased in response to poor weather in March 2013. Could have significant impact at business critical times.	5	Lone working guidance, protective clothing, awareness of weather forecasts, salting paths etc, home working. Sandbags obtained for Campbeltown office	5	MT agreed to put any specific action on hold – apply common sense
55	Physical	Landslides/road closure	6	Plan ahead, awareness of weather forecasts and travel news.	6	Monitor – no specific action

				Note that remedial works have been carried out at high risk area and alternative route has been upgraded.		
56	Contractual	Failure to achieve Best Value in procurement	8	Standing orders, competitive tendering and comparison used, comparison with other assessors contracts etc Use of Scotland Excel Consortium and joint procurement of IT equipment and services through WDC. Use of We-Buy web procurement facility.	1	Document procurement decisions. Investigate options for specific training
57	Contractual	Poorly specified contracts	8	Legal advice taken, discussions prior to specification, advice taken from e.g. WDC IS, compare with other offices	2	Investigate options for specific training
58	Contractual	Loss of telephone (voice) services	7	Phone companies are contracted. Provision of phone services reviewed 2005. Maintenance contracts in place. Business Continuity Plan approved June 2006 and updated regularly	3	Use mobile phones
59	Contractual	Default in contracts	8	Pre-contract legal advice taken, liaison with account and project managers, use approved (Pecos/We-Buy and Scotland Excel) companies where possible.	2	
60	Contractual	Failure of WDC to provide satisfactory support services	9	See separate comments for IT provision. WDC membership of Board, Contact with Heads of Department/ Chief Executive, participate in WDC working groups etc. Several issues escalated with relevant departments SLA with WDC agreed and approved by Joint Board, November 2013	3-7*	*Impact would vary dependent upon which service was not delivered and/or timing of failure Seek meetings, improvement with relevant service Implement terms of SLA, including remedies, as required.
61	Environmental/ Physical	Flooding	8	See loss/damage to buildings and contents above Business Continuity Plan approved June 2006 and implemented. Sandbags obtained for Campbeltown office	1	Review storage Note that sewer upgrade works in Campbeltown are complete.
2006 ADDITIONS						
62	Technological	Loss of EROS/Halarose	4	Contract in place with Halarose. Remain in contact with Halarose. In use by 2 constituent ROs. ESCROW agreement in place. Pervasive upgrade effected February 2012 Back-up EROS server installed in 2012	1	

		Note that there is a risk of significant downtime/loss of system during the Server, database and architecture changes planned for June 2014	9	Timetable being developed. Liaison with Halarose/WDC ICT has commenced. Resources, including procurement being planned.	8-9 (on short term)	Complete Project Plan and implement to ensure no/minimum of downtime. IT team to continue to liaise with PAO to ensure timetables fit operational requirements.
63	Technological	Access to network by hackers through use of home e-mailing (See also 14 above)	7	Rely upon WDC secure access arrangements. All external sources (memory sticks, discs etc) are virus checked when used with DAB network/hardware. Home working via secure communications links implemented in 2010/11. Lap tops are encrypted reducing or removing the need for memory sticks. Removal of Webmail service.	2	Continue vigilance.
64	Technological	Back-up failures	6	Notification procedure in place	2	Scheduled and/or random checks
66	Physical	Presence of asbestos in buildings constitutes hazard to staff	8	Clydebank: Asbestos audit received. Caretaker advised and Asbestos register available for all contractors Most asbestos removed during decoration works 2012. <u>Campbeltown</u> : Asbestos audit received. All asbestos is 'brown' and constitutes low risk	1	Clydebank: Ensure relevant contractors have ongoing access to asbestos register.
67	Professional	Overdependence on small number of staff to operate valuation Excel spreadsheets – particularly for Revaluations	6	Excel training provision has been extended on a regular basis since Risk Register drafted. Dependence on spreadsheets reduced by development of more robust Progress system for valuation of bulk classes. Option to fall-back to manual valuations is still available.	6	Continue to provide training as required and identified in PDP reviews. Specific training and Progress system development required in advance of 2017 Revaluation – Consider skills transfer. Continue to review as Reval approaches.
2007 ADDITIONS						
68	Environmental/ Physical	Loss of Witchburn Road store. Less likely than before per A&BC Finance Dept	8	Documents have been scanned and are available. Liaison with senior officers in Argyll & Bute Finance department. Current user agreement. Electronic data 'Hub' established during 2013	2	Seek alternative accommodation.
69	Environmental/	Clydebank building beyond	2	Planned maintenance. Reactive maintenance.	2	Continue vigilance, consider further

	Physical	economic repair		Budgetary provision made annually for maintenance. Joint Board Property Sub-Committee and Joint Board have completed a 3-year Capital Plan of improvement Gas heating boilers and toilet improvements completed. Electrical upgrade complete. Gable repairs carried out in March 2012. New water tank and shower room installations and full redecoration completed during 2012. Roof repairs carried out during 2012/13.		capital bids as required/identified.
70	Professional	Poor outcomes from, Electoral Registration Performance Indicators. The EC intend to implement a new performance regime to align with IER. Mitigation is as before	6	Halarose/EROS and other existing reports. Input into system Users Groups. Input to consultations. Membership of SAA and AEA. Operational Performance Indicators provided to Elect Commission following canvass, annually. PI and self –assessment completed annually and follow-up audit/verification completed as required. Systems have been amended accordingly and procedures are now in place. New reporting requirements included in Service Plan.	1	Ensure controls are fully implemented. Continue to ingather performance stats and provide to EC in accordance with requirements. Continue to review performance and procedures in light of comparisons and best practice. Attend EC Seminars on relevant subjects Maintain liaison with EC and other partners to implement any change related to IER
2008 ADDITIONS						
72	Technological	Failure to supply current Summary Valuations to SAA portal.	3	DTF complete and SVs being displayed at portal secure area but issues exist regarding valuation histories. Staff instructions exist. Project implemented fully for 2010 revaluation	3	Revisit staff training. Consider reconciliations reports. Remit to VWG to consider other mitigating actions
2009 ADDITIONS						
73	Financial	Failure to receive budgeted rental income	5	Leases in place	1	Implement recovery action via WDC if required. Continue to review in light of any WDC asset review.
75	Legal	Failure to clear backlog of domestic survey work	8	Campbeltown office has continued to complete these. Priority surveys are highlighted for attention. See Risk no 4 above. Sections reminded of requirement to clear backlog. Significant inroads made into backlog during	6	Continue to include domestic survey work in general update procedures but implement a specific domestic survey project if satisfactory progress is not made.

				2011/12. Targets established February 2012 for doing so in West section. Monitoring in place.		
2010 ADDITIONS						
78	Financial	<p>Failure to finance appeals to VAC/LT/LVAC</p> <p>Note that DABVJB was over budget in 2012/13 in light of the cost of the mobile telecoms appeals at LT. Further costs likely in preparation for LVAC cases.</p>	6	Budgetary provision increased for 2013/14 and subsequent years	6	<p>Review Budgetary position</p> <p>Consider all evidence on merits and aim to achieve negotiated appeal settlements where appropriate.</p> <p>Seek external funding for utilities appeals if required</p>
2011 ADDITIONS						
79	Physical	Driving hired cars	3	See controls and actions for any loss of staff member.	3	<p>Offer guidance to staff.</p> <p>Ensure insurance of hire car covers business use.</p> <p>Review provision of hire cars</p>
80	Professional	Loss of staff/reduction in hours worked through flexible retirement	8	Retirements only granted within exigencies of office and with approval of line managers. Financial situation establishes restrictions on extent. Presumption is now against granting such flexible retirements.	1	<p>Consider refusing all future applications</p> <p>Improve efficiency, processes and procedures to offset (or in advance of) loss. Provide training as appropriate.</p>
2012 ADDITIONS						
82	Technological	<p>IT architecture review has resulted in specific issues re resilience and performance where implemented</p> <p>Risk replaces a number of previous risks relating to the 2010/11 architecture review.</p>	8	<p>Change to broadband not implemented in Clydebank.</p> <p>Citrix server/licences implemented in Campbeltown along with remote server access for batch processes etc</p> <p>Risks included in specific Electoral/Halarose Risk Registers</p> <p>Extra Juniper device in situ in Campbeltown</p> <p>Extra Broadband line aggregation</p>	6	<p>Clear and resolve items on Citrix Issues Log.</p> <p>Prepare alternative approaches for critical periods.</p> <p>Implement fixed line to Campbeltown (then review risk)</p>
83	Technological/ Financial	Failure to renew IT maintenance agreements	9	<p>Lists of licences/agreements prepared for budgeting purposes.</p> <p>IT Inventory exists.</p>	8	<p>Update IT Strategy to include inventory of licence renewals, maintenance costs/cycles and upgrade timescales for all software, hardware and comms accessories.</p> <p>Review risk as and when strategy has been updated.</p>

84	Professional	Shared Services agenda/Move to single national Assessor makes organisation obsolete. (The likelihood of this risk occurring in 2014/15 is minimal and can be ignored but the item will be retained on register for the Medium to longer term risk)	7	Joint Board is a shared service already with no in-house back-office functions. No controls possible? – matter for Ministers. Liaison with government officials through SAA may provide some input in to any consideration of the issue and should, at least, provide some advanced warning but there is no control over local initiatives	4 (in-year) 7 (in longer term)	See controls. Retain positions of influence in SAA etc. Maintain professional standards. Make progress with appeal disposals. Maintain shared services in support functions.
2013 ADDITIONS						
85	Legislative (et al)	The Implementation of Individual Electoral Registration (IER) represents one of the largest challenges to the organisation in many years.	9	Awareness of legislation/proposals including the CO process maps, user scenarios, Implementation plans. PAO membership of Halarose IER Development Group. Advice and guidance from EC and CO. CO commitment to provide funding. Additional expenditure built into 2014/15 approved estimates. PAO partial 'secondment' to CO Project Team	8	Due to the nature of this risk a separate risk register has been developed and is regularly reviewed. Plan canvass according to revised timetable Consider change to print and mail services. For other actions see IER Implementation Plan.
86	Professional	Use of social media for personal purposes interferes with operations of the organisation	6	Statement on mis-use provided to staff via Team Briefings/MTM Bullets. ICT Policies in place including restriction on access to social networking sites. Disciplinary Procedures in place	3	Consider, on an ongoing basis, the requirement for social media for business purposes.
87	Legislative	Failure to develop and implement and maintain a Young Persons Register for the expected referendum on independence.	9	Consultation with Scottish Government, through SAA. Awareness of new legislation. Involvement in Halarose User Group including UAT for year-end procedures. EMS has been updated to include YP requirements. UAT being carried out Feb 2014. Scottish Government commitment to fund additional costs, including receipt of expenditure on phase 1 EMS changes. Canvass processes for 2013/14 amended - resulted in ~80% return of pre-populated forms for YPs.	3	Maintain awareness of developing situation. Liaison with Halarose to ensure any further EMS changes are implemented – see UAT Implement publicity campaigns as required. 'Publish' YP Register@ at end of canvass Implement rolling registration procedures for 2014.

						Clear down YPR following referendum.
88	All	The “Supporting Business – Promoting Growth” consultation in respect of the Non-Domestic Rating system may result in outcomes which will affect the functions and structure of the organisation. There is no specific risk known at this stage but a reference to the consultation will remain on the register for awareness purposes.				
2014 ADDITIONS						
89	Technological	Required Halarose Architecture changes could cause interruption or, in the extreme situation, loss of the EMS. Specifically, the changes may affect connectivity to the Government Digital Service	9	Liaison with Halarose. Liaison with CO re bearer tokens/security	6	Further liaison with Halarose required to confirm their requirements. Develop and implement a Project Plan. Plan for contingency/workarounds. Review procedures and responsibilities as required. Consider migration to alternative supplier.
90	Technological	Progress system unable to deal with delay to the 2015 Revaluation	8	Analysis of relevant issues is under way	6	Completion of analysis. Specification, Development and testing of required changes. Liaison with other progress users throughout. Consider contingency of manual workarounds or manually operating appeals procedures.
91	Legislative	Failure to comply with Public Records Act	6	Involvement with SAA Governance Committee and Working Group in liaison with National Archives. Provisional date for invitation to submit plan known.	3	Develop and submit a Records Management Plan by September 2015. Implement plan (in due course)
92	Personnel	Requirement for staff ‘Disclosures’ raises unforeseen issues	1	Recruitment procedures in place including checking of identities and Criminal Convictions statements. Employment Terms & Conditions and Code of Conduct in place.	1	Take a risk management approach to results. Include clearance in recruitment procedures. Manage Disclosures as required.
93	Technological	WDC ICT Modernisation Programme may have significant effects on VJB, including PSN compliance.	9	Regular liaison with WDC ICT services. SLA in place	7	Further liaison with WDC re VJB involvement, timing in change etc. Programme any changes with business requirements. Change to a fully self-supported model for ICT provision.
94	Legislative	Result of Independence Referendum in September 2014	7 (in long	Nothing in place	7 (in long	Note that any effects will not be immediate but a watching brief will

		may have significant effects on VJB functions and duties.	term)		term)	be maintained through SAA liaison with government, press reports, consultations etc.
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Annual Canvass Risk Register

NO.	RISK DESCRIPTION	IMPACT	LIKELIHOOD	IMPACT	RATING	CONTINGENCY/ ACTION	RESPONSIBLE OFFICER	REVIEW DATE
PLANNING								
1	Failure to ensure proper plans in place <ul style="list-style-type: none"> - no comprehensive written project plan - poor planning assumptions - lessons from previous electoral registration activities not incorporated into planning 	-necessary actions not completed or completed late -missed deadlines -potential breach of legislation	1	3	3	-maintain and update project plan to ensure all necessary activities are planned for and sufficient resources are available as and when required -integrate evaluation of performance and review of the canvass into the planning process	PAO	May to August 2014
2	ERO unable to evidence how he has met the duty to take necessary steps	-potential breach of legislation	2	2	4	-prepare a project plan for the transitional canvass and lay out the strategy for meeting the duty and delivering an accurate and comprehensive register -include a schedule of properties not d-2-d canvassed with reasons	PAO	August 2014 to February 2015

3	Insufficient Resources - insufficient budget allocated	- unable to meet statutory responsibilities	2	1	2	- projected costs to meet project plans already reviewed in budget preparation - compare projected costs to actual costs and funding received from Cabinet Office	PAO	July 2014 to February 2015
FAILURE OF IT PROVISION								
22	Loss of IT Capability -system or network failure (PSN) - a failure in the fixed line in Clydebank or Broadband in Campbeltown at a critical point would be a major challenge (unless critical processes can be done from alternative site)	- unable to process forms by the required deadlines - need to carry out processes manually	2	3	6	- perform daily back-ups and download documentation onto disc for secure storage off-site - ensure Disaster Recovery server maintained and Eros Risk Register reviewed regularly (see separate document) -ensure IT support particularly on critical days - ensure IT support aware of timetable of events -ensure regular maintenance/ service of scanners and other hardware -two sites provides some contingency	ERO Depute ERO PAO AM IT Team	April 2014 ongoing
COMMUNICATION								
23	Registration forms do not reach ERO office -telecom/fax/It/Hera failure	- voters unable to register -possible dis-enfranchisement	2	3	6	-IT to ensure support - more than one fax line available	PAO AM IT Team	April 2014 ongoing

24	Electoral registration process is not accessible to all -information is provided in one format with no account taken of the needs of different audiences	-voters unable to register or to vote by their chosen method (i.e. postal or proxy)	2	3	6	-ensure staff are aware of disability and equality duties -ensure different formats available i.e. large print, other languages etc -subscription to Language Line in place along with annual refresher training -electronic facility has been designed in accordance with needs of disabled persons and in multi-languages.	Depute ERO PAO AM Admin Staff	March 2014 ongoing
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Rolling Registration Risk Register

NO.	RISK DESCRIPTION	LIKELIHOOD	IMPACT	RATING	CONTINGENCY/ACTION	RESPONSIBLE OFFICER	REVIEW DATE
PLANNING							
1	ERO unable to evidence how he has met the duty to take necessary steps to maintain the register of electors. A proactive approach is required throughout the year and not just during the canvass period in order to maintain complete and accurate registers, ensuring that all eligible persons are on the register and that all non-eligible persons are removed.	1	2	2	<ul style="list-style-type: none"> ▪ Prepare a timetable for rolling registration and lay out the strategy for meeting the duty and delivering an accurate and comprehensive register. ▪ Ensure issue of Voter Registration forms to potential electors identified from Valuation/Council Tax, staff visits and from checking other Council records. <u>From 19th September 2014</u> an invitation to register (ITR) must be issued within 28 days of the date that the ERO becomes aware of a potential elector. ▪ Ensure monthly review procedures are in place. ▪ Ensure monthly statistical reports on Rolling Registration processes, including reviews, are presented to Management Team. Annual stats to be included in Board and/or Annual Reports 	PAO	January 2015 IER starts in Scotland on 19 th September 2014. The last rolling registration update under the "old rules" will be 1 st October 2014. The transitional canvass will take place between 1 st October 2014 and 26 th February 2015 and we will publish a new Register on 27 th February 2015
2	Staff are unclear about their roles and responsibilities	2	3	6	<ul style="list-style-type: none"> ▪ Create work plan to include roles and responsibilities. ▪ Use training and support materials to ensure clarity and understanding of these (refer to ER system/clerical manual). ▪ Use IER training and support materials supplied by the Cabinet Office and the Electoral Commission ▪ Ensure timetable is distributed to staff. ▪ Ensure roles are clear in Job Descriptions ▪ Review progress and procedures at Admin Working Group meetings 	PAO Admin Manager Admin Staff	August 2014 and January 2015 Rolling Registration monthly updates will commence after publication of the first IER register on 27 th February 2015

3	Electors on new IER register who have lost their absent (postal or proxy) vote are not advised of cancellation or offered fresh application form.	1	2	2	<ul style="list-style-type: none"> ▪ Prepare a timetable for issue of cancellation notices at publication of the Register on 27th February 2015 and ensure that these electors are given a new Invitation to Register (ITR) and supplied with a new postal or proxy application. 	PAO	February 2015 (timetable agreed with Printer by July 2014)
4	Preparation for General election during 2015 not incorporated into monthly rolling registration timetable. Staff are unclear about their roles and responsibilities	1	1	1	<ul style="list-style-type: none"> ▪ Ensure rolling register timetable includes General Election date(s)/Voter Registration cut off. ▪ Create separate General Election timetable(s) to include new "interim updates" in run up to election. ▪ Create work plan to include roles and responsibilities. ▪ Involve relevant staff in meetings with ROs and roll-out outcomes of these meetings. 	PAO Admin Manager Admin Staff	January 2015 to May 2015
5	Strike action – Local Government Workers	1	1 (Impact could be much higher at critical times)	1	<ul style="list-style-type: none"> ▪ If short-term intermittent strikes should be able to absorb disruption to work flow. ▪ Introduce overtime to clear back log. ▪ If long term strike look at employing agency staff or third party data handlers, and ▪ Requisition constituent councils for extra funding. 	ERO	Throughout the year
6	Staff illness	2	1-3	2-6	<ul style="list-style-type: none"> ▪ If short-term intermittent absence should be able to absorb disruption to work flow. ▪ If long term sickness look at introducing overtime to cope or re-allocating work between sections. 	PAO	Throughout the year

FAILURE OF IT PROVISION							
7	System Failure	2	3	6	<ul style="list-style-type: none"> ▪ Perform daily back-ups and store off site ▪ Ensure hard copies of data are available ▪ Maintain duplicate Electoral Management System (EMS) using disaster recovery/back-up server (in place 2012) 	PAO AM Depute Assessor IS Liaison Officer Assistant IS Liaison Officer	May 2014 ongoing
8	Network Failure	2	3	6	<ul style="list-style-type: none"> ▪ Maintain separate “Eros” Risk Register ▪ Check WDC disaster recovery plan ▪ Use VPN to access server ▪ Move staff to Garshake Road to access system 	Depute Assessor IS Liaison Officer Assistant IS Liaison Office	May 2014 ongoing
9	Upgrades to Eros during 2014/15	4	3	12	<ul style="list-style-type: none"> ▪ Test on Eros Beta System ▪ Attend Halarose meetings and workshops as appropriate ▪ Ensure back up of system at all stages of implementation 	PAO AM Depute Assessor IS Liaison Officer Assistant IS Liaison Officer	May 2014 and as required
ELECTORAL REGISTRATION SOFTWARE SUPPLIER							
10	Software supplier ceases to trade	2	3	6	<ul style="list-style-type: none"> ▪ Ensure ESCROW agreement in place and renewed annually 	PAO	January 2015

GENERAL							
11	By - election during rolling registration	2	2	4	<ul style="list-style-type: none"> ▪ Ensure timetable produced and staff notified of roles and responsibilities ▪ If local election - introduce overtime. ▪ If general/SP election introduce overtime and consider employing agency staff, and ▪ Requisition constituent councils for extra funding. 	ERO PAO	May 2014 ongoing
ELECTORAL INTEGRITY							
12	"Irregular" registration forms/absent voting forms received.	2	2	4	<ul style="list-style-type: none"> ▪ Brief staff processing forms/checking data to look out for forms as per advice from the Electoral Commission. ▪ Contact police and Electoral Commission (see previous guidance). ▪ Refer to staff instruction regarding "Integrity" and "Absent Voting – General Advice". ▪ Ensure "Integrity Strategy" up-to-date 	PAO Admin Manager Admin Supervisors	April 2014 ongoing

Electoral Integrity Risk Register

No.	Risk Description	Likelihood	Impact	Rating	Contingency / Action	Responsible Officer	Review Date
Applications for Registration							
No.1	Register someone who is not entitled to be registered	2	3	6	<ul style="list-style-type: none"> • train staff/provide guidance notes that explain what they should be alert to • liaise with SPOC and agree trigger points for referral • issue Notifications of Alteration for all voter applications during rolling registration period • if in doubt, ask for further information (or evidence as to age and nationality); check other records • conduct hearing, if appropriate • conduct review if doubts about existing registration 	ERO PAO Admin Manager	Annually ongoing
No.	Risk Description	Likelihood	Impact	Rating	Contingency / Action	Responsible Officer	Review Date
Applications for an Absent Vote							
No.2	Someone applying for an absent vote on behalf of someone else (whether fictitious or real)	2	3	6	<ul style="list-style-type: none"> • train staff/provide guidance notes that explain what they should be alert to • liaise with SPOC and agree trigger points for referral • check forms from same address for similar handwriting 	ERO PAO Admin Manager	Annually and review specifically prior to any known election.

No.3	Care home staff assisting with absent vote and signature waiver applications	3	3	9	<ul style="list-style-type: none">provide guidance for care homes at annual canvass and prior to any known election	PAO Admin Manager Level 6 Staff	Annually and review specifically prior to any known election.
Canvassers							
No.4	'Armchair' canvassing	2	3	6	<ul style="list-style-type: none">supervise and monitor canvasser performance (e.g. compare response rates against other/previous returns)	Admin Staff	Annually
Access to the Register							
No.5	Unauthorised access	2	3	6	<ul style="list-style-type: none">keep copies in a secure location	Admin Staff	Ongoing
No.6	Taking of electronic notes or other means of unauthorised copying	2	3	6	<ul style="list-style-type: none">provide adequate training and guidance notes to supervising staff including library staff	Admin Manager	Ongoing
No.	Risk Description	Likelihood	Impact	Rating	Contingency / Action	Responsible Officer	Review Date
No.7	Recipients of Register use information for non electoral purposes	2	3	6	<ul style="list-style-type: none">Issue guidance according to use allowed as per specific regulation.	PAO Admin Manager Admin Staff	Ongoing
Access to Forms							
No.8	Unauthorised access to registration/absent vote application forms	1	3	3	<ul style="list-style-type: none">keep forms in a secure locationkeep forms in a secure location	Admin Staff	Ongoing
	Unauthorised access to young voter registration forms	1	3	3			
Document Retention							
No.9	Original documents are not retained for the appropriate period of time (police investigations into malpractice etc.)	2	3	6	<ul style="list-style-type: none">provide adequate training and guidance notes to supervising staff	Admin Manager	Ongoing

No.10	Destruction of register of young voters	2	3	6	<ul style="list-style-type: none"> provide adequate training and guidance notes to supervising staff 	Admin Manager	In Progress
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Electoral Awareness Risk Register

No.	Risk Description	Likelihood	Impact	Rating	Contingency / Action	Responsible Officer	Review Date
1.	Public information campaign targets wrong groups of people or too broad an audience	2	3	6	<ul style="list-style-type: none"> Use centrally collated research (Electoral Commission, Local Council etc.) to understand the nature, barriers and attitudes towards registration of groups which have been identified as under-registered to ensure campaigns can be targeted. 	PAO Admin Manager Admin Staff	June 2014
2.	Registration campaigns are not thoroughly planned	2	3	6	<ul style="list-style-type: none"> Review and evaluate previous campaigns including CDR results. Lessons learned to inform planning (see also the template evaluation plan below). Conduct local research to understand the nature, barriers and attitudes towards registration of groups which have been identified as under-registered to ensure campaigns can be targeted. Carry out additional media relations work to reach target audiences – letters to editor planned to promote pre-canvass registration. Include Reviews of Campaigns in Service Plans Consult the Do Politics Centre website for advice on targeting specific audiences. Consult the Do Politics Centre website for information on under-registered groups Review Electoral Commission research on under-registered groups Use Confirmation Dry Run analysis of local wards demographical information 	PAO Admin Manager Admin Staff	June 2014

No.	Risk Description	Likelihood	Impact	Rating	Contingency / Action	Responsible Officer	Review Date
3.	Available resources are not being optimally utilised resulting in budget under- or over-spend	1	2	2	<ul style="list-style-type: none"> Organisational budget and plans in place and expenditure reviewed periodically. Development of plans to manage over/under spend. Monthly budget reconciliation process by PAO, with variances reported to ERO/Management Team. 	ERO/PAO Management Team	Sept/Oct each year for next financial year budget.

EROS/Halarose System Risk Register

No.	Risk description	Cause	Likelihood	Impact	Rating	Contingency / action	Responsible officer	Review date
1.	Critical Failure of VJB EROS Server (vjberos)	<ul style="list-style-type: none"> • Hardware failure • Software failure • Loss of power at Garshake Road • Larger scale problem such as loss of building due to disaster/fire etc. 	2	3	6	<ul style="list-style-type: none"> • Ensure backup routine is adhered too. • Ensure documentation is available to ensure seamless switch to backup server. • Ensure IT Health Checks and data checks are carried out weekly, and more frequently at critical times • Automate backup of images (currently done manually) 	David Paterson James Boyle	
2.	Loss of network connection – Clydebank (fixed lines)	<ul style="list-style-type: none"> • Networks drops (connection lost) • Network cable is disconnected • Faulty connection in kit room • Switch fails • Network line is cut, damaged 	2	3	6	<ul style="list-style-type: none"> • Establish fault and follow necessary steps in conjunction with WDC ICT. • If network issue is local and confined to one PC or room move staff accordingly. • Use remote working • Move staff to Garshake Road or anywhere on the Council network • Consider installation of broadband line as backup • Temporary transfer of work to Campbeltown Office staff. 	David Paterson James Boyle	
3.	Loss of network connection – Campbeltown (broadband)	<ul style="list-style-type: none"> • Network drops (connection lost) • Network cable is disconnected • Faulty connection in kit room • Viprinet device fails • Switch fails 	2	3	6	<ul style="list-style-type: none"> • Establish fault and follow necessary steps in conjunction with WDC ICT and BT. • If Viprinet Device fails then use Juniper device. If one of them fails, switch electoral staff to second device. Use surplus Juniper Unit. • Access EROS using other networks (at home, other office using AppGate remote working solution) • Temporary transfer of work to Clydebank Office staff. 	David Paterson James Boyle	
4.	Loss of GSX Network	<ul style="list-style-type: none"> • GSX network fails • Loss of connectivity to GSX network 	1	3	3	Feedback from WDC ICT suggests the GSX network is very stable and no-one recalls it ever failing. However, we should recognise this as a risk.	David Paterson James Boyle	

No.	Risk description	Cause	Likelihood	Impact	Rating	Contingency / action	Responsible officer	Review date
5.	Critical failure of DABVJB's intermediate servers (Campbeltown or Clydebank)	<ul style="list-style-type: none"> Hardware failure Software failure Larger scale problem such as loss of building due to disaster/fire etc. 	2	2	4	<p><i>Users can authenticate to other offices Domain Controller in event of our own being down</i></p> <p><i>Use Citrix EROS Client solution in this event for Cbank.</i></p> <ul style="list-style-type: none"> Temporary transfer of work to Campbeltown Office staff. Move staff to Garshake Road 	David Paterson James Boyle	
6.	EROS Client failure	<ul style="list-style-type: none"> Staff unable to access EROS server from client Software failure PC failure Citrix client failure 	2	1	2	<ul style="list-style-type: none"> Use Citrix Client Use other PC Reinstall client 	David Paterson James Boyle	
7.	Critical failure of Citrix server	<ul style="list-style-type: none"> Hardware failure of Citrix server at Garshake Road Loss of connection to Citrix server (network, power at server end) 	2	2	4	<ul style="list-style-type: none"> Connect to EROS using local client Connect to EROS using Remote Desktop PC or server (limited availability) 	David Paterson James Boyle	
8.	Failure of Adest software We need to reflect on this. Module being built into EROS to allow scanning and indexing although ability to do this via ADEST will remain.	<ul style="list-style-type: none"> Software becomes corrupt PC fails 	2	2	4	<ul style="list-style-type: none"> Use Adest backup PC Use Remote Desktop Connection to PC or Server Reinstall software Use alternative office's scanning/indexing set-up 	David Paterson James Boyle	Ongoing
9.	Failure of Adest PC used for scanning	<ul style="list-style-type: none"> Hardware failure Local network connection failure 	2	2	4	<ul style="list-style-type: none"> Use Adest backup PC Use Remote Desktop Connection to PC or Server Resolve hardware issue Connect PC to different network port Use alternative office's scanning/indexing set-up <p>If we use new functionality (in-built EROS module), scanner could potentially be moved to any pc</p>	David Paterson James Boyle	
10.	Failure of scanners	<ul style="list-style-type: none"> Hardware failure on scanner 	2	2	4	<ul style="list-style-type: none"> Use Valuation scanners Ensure full documentation is available on how to implement this. Test and add MFD's as secondary backup 	David Paterson James Boyle	

No.	Risk description	Cause	Likelihood	Impact	Rating	Contingency / action	Responsible officer	Review date
11.	Fax Failure	<ul style="list-style-type: none"> Hardware failure Telephone line is down 	2	2	4	<ul style="list-style-type: none"> Use Clydebank/Campbeltown office's fax Use e-mail 	David Paterson James Boyle	
12.	Telephone Failure	<ul style="list-style-type: none"> Local failure in kit room Failure to office's lines Local network failure 				<ul style="list-style-type: none"> Reboot phone system Use fax line (Campbeltown – option for Clydebank?) Use Clydebank/Campbeltown office's telephone Use mobile telephone network 	David Paterson James Boyle	
13.	E-mail failure	<ul style="list-style-type: none"> Exchange Server Fails Firewall failure Network failure No local access to e-mail (due to other failure) 	2	3	6	<ul style="list-style-type: none"> Use fax/post/telephone Use webmail 	David Paterson James Boyle	
14.	Lack of IT Resource	<ul style="list-style-type: none"> WDC DABVJB Halarose 	2	2	4	<ul style="list-style-type: none"> Ensure DABVJB IT Team are aware of timetable Ensure DABVJB IT liaise with WDC ICT Ensure staff are available Review knowledge/skill set Ensure staff know each others responsibilities Discuss risk with Halarose 	David Paterson James Boyle	
15.	No access to backup tapes	<ul style="list-style-type: none"> Closed building due to out of office hours 	1	1	1	<ul style="list-style-type: none"> Ensure WDC are aware of any timetables to ensure availability of tapes 	David Paterson James Boyle	
16.	Loss of EROS (expected)	<ul style="list-style-type: none"> EROS upgrade 	1	3	3	<ul style="list-style-type: none"> Ensure upgrade is planned and staff and respective councils are aware and agree to downtime. 	David Paterson James Boyle	
17.	Loss of EROS (expected or unexpected) for Returning Officer	<ul style="list-style-type: none"> Unknown 	1	3	3	<ul style="list-style-type: none"> Ensure AV data exports are made available to each Council after relevant cut offs. (DABVJB may wish to consider copy held locally too) 	Mhairi MacPherson June Nelson	

**Transformation to Individual Electoral Registration Risk & Issues Register
Dunbartonshire and Argyll & Bute Valuation Joint Board**

Transition to IER Risk Register

Population Profiling

Number	Risk	Cause	Impact description	Likelihood	Impact	Inherent rating	Mitigation / current controls	Control Score	Residual Rating	Further action required	Lead Officer	Date for completion
1	Lack of emperical data to provide evidence base for implementation/resourcing	Insufficient resources within electoral team to utilise or research data resources. No direct access to LA data.	Unable to forecast how IER will affect electoral registration patterns. No evidence base to bid for additional funding. No clear rationale for implementation plan and inefficient deployment of resources	2	2	4	Agree an approach to developing emperical evidence and practical mapping information to ensure resources are targeted appropriately	2	2	Check with Councils to see if they have demographic data broken down to postcode level. Use Census data to provide evidence. Prepare data following dry run and publication of 2013/14 Register. Use GRO Scotland data on council area profiles.	Admin Manager Admin Staff Level 6	by end of March 2014 - completed
2	Demographic profiling data not available	Councils, Census, GRO Scotland unable to provide demographic information with the appropriate amount of detail	Unable to forecast how IER will affect electoral registration patterns. No evidence base to bid for additional funding. No clear rationale for implementation plan and inefficient deployment of resources	2	2	4	Contact councils and start research on Census and GRO Scotland websites early.	2	2		Admin Manager Admin Staff Level 6	by end of July 2013 - completed .
3	Insufficient resources/skills to develop profiling work	Administrators unable to access tools to assist with IER planning	Inability to identify registration patterns	2	2	4	Explore opportunities to pool resources and expertise with Councils	2	2	Identify resources/skills gaps and suggest solutions	Admin Manager Admin Staff Level 6	by end of July 2013 - completed .

Transition to IER Risk Register

Engagement/Hard to Reach Groups/Under-Registered Groups

Number	Risk	Cause	Impact description	Likelihood	Impact	Inherent rating	Mitigation / current controls	Control Score	Residual Rating	Further action required	Lead Officer	Date for completion
1	Inability to identify some hard to reach groups	Lack of up-to-date knowledge regarding local population means we are ineffective at identifying hard to reach groups	Decline in registration levels. Previously unidentified hard to reach groups emerge as IER is implemented which then need to be considered	2	2	4	Population profiling to understand demographic and geographical issues to inform implementation plan. Ensure plans are responsive to emerging research/ intelligence nationally and locally	2	2	Use Census data to provide evidence. Use GRO Scotland data on council area profiles. Use Electoral Commission research. Ask Councils for information.	Admin Manager Admin Staff Level 6	by end of August 2014
2	Hard to reach/under registered groups do not respond to HEF/IER invites	Lack of up-to-date knowledge regarding local population means we are ineffective at identifying hard to reach groups	Decline in registration levels leading to incomplete/ depressed registration levels across the board but also in specific communities. Broader public policy implications of incomplete registers e.g. Boundary Reviews. Political and reputational impact of VJB and Councils	2	3	6	Profiling and electoral participation strategy to be developed to respond to specific needs/concerns of hard to reach and under-registered groups. Integration of IER with other VJB/Council transactions to maximise opportunities for citizens to register and make registration as easy as possible. We need to be clear about groups most likely to drop off the register and any additional steps which can be taken to encourage	3	2	Councils Facebook and Twitter pages could advertise and provide link to registration forms. VJB should consider Facebook/Twitter pages. Identify and explore opportunities for integrating IER into other services.	ERO Depute ERO PAO Admin Manager Admin Staff Level 6	by end of October 2013 - ongoing as at May 2014

3	Decline in participation in the democratic process	Hard to reach groups/under-registered groups fail to respond to HEF/IER forms	Disengagement with decision making process. Lower turnout at elections.	2	3	6	Advise government and councils of the policy impact of IER	3	2	Ensure rolling communication strategy post 2015 to promote registration	ERO PAO	Ongoing
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Transition to IER Risk Register

Communications and Public awareness

Number	Risk	Cause	Impact description	Likelihood	Impact	Inherent rating	Mitigation / current controls	Control Score	Residual Rating	Further action required	Lead Officer	Date for completion
1	Insufficient resources to support robust communications /public awareness and engagement	VJB does not have a team to deal specifically with Public relations	Public awareness plans ineffective and public unaware of IER. Focus on free channels which may not meet the needs of all communities. Mis-directed/poor communication	2	2	4	Provide toolkits/information packs to frontline workers/partners to promote IER/integrate into discussions with citizens. Engage with Councils PR Teams to utilise their expertise to further refine our public awareness strategy to maximise impact.	2	2	Agree draft strategy. Agree template toolkits. PAO met with WDC Comms on 6th May 2014 to discuss options for advertising/ maximising registration - for implementation in June/July 2014.	ERO PAO	by November 2013. by May 2014
2	National Public Awareness campaign late	Electoral Commission do not issue guidance /implement campaign timeously	Delay finalising VJB public awareness strategy. Duplication of communications and public awareness work	2	2	4	Regular liaison with EC via SAA ER Committee and EMB to emphasise importance of timely information. Participation in EC "events".	2	2		ERO PAO Admin Manager	Ongoing

Transition to IER Risk Register												
Delayed Canvass												
Number	Risk	Cause	Impact description	Likelihood	Impact	Inherent rating	Mitigation / current controls	Control Score	Residual Rating	Further action required	Lead Officer	Date for completion
1	Unable to complete canvass in accordance with timescales set	Late canvass start date (November 2013)	Necessary actions not completed or completed late. Missed deadlines. Potential breach of legislation.	2	3	6	Maintain and update project plan to ensure all necessary activities are planned for and sufficient resources are available as and when required. Ensure that automated ER/CT data matching in place before start of canvass. Ensure evaluation of electoral registration activities and previous annual canvass(es) has been integrated into the planning process.	2	3		PAO	by end of October 2013 - completed
2	Insufficient resources allocated to undertake canvass e.g. unable to recruit sufficient canvassers	Door-knocking taking place Jan/Feb. 2014	Unable to meet statutory responsibilities	2	3	6	Early contact with canvassers to check availability. Identify projected costs to meet project plan early on in the process.	2	3		Admin Manager Admin Staff Level 6	by end of August 2013 - completed but Oban Canvassers pulled out in November 2013 Recruitment advert circulated by ABC Nov. 13
3	Christmas during the canvass period	Offices closed	Delays in postal returns. Lower return rate.	2	2	4	Timetable to factor in Christmas closedown and postal delays.	2	2		PAO	by end of August 2013 - completed.

4	Possibility that Confirmation Dry Run evaluation may overlap with delayed canvass preparation	Registers do not transfer to GDS/DWP on scheduled date resulting in domino effect.	Difficulty for staff to juggle work	2	2	4	Co-ordination of project plans and early identification of resource issues	2	2		PAO Admin Manager Admin Staff Level 6	Completed
5	Unable to complete IER Transitional canvass in accordance with timescales set	Late canvass start date (October 2014)	Necessary actions not completed or completed late. Missed deadlines. Potential breach of legislation.	2	3	6	Maintain and update project plan to ensure all necessary activities are planned for and sufficient resources are available as and when required. Ensure that revised automated ER/CT data matching in place before start of canvass. Ensure evaluation of electoral registration activities and previous annual canvass(es) has been integrated into the planning process.	2	3		PAO	by end of August 2014
6	Insufficient resources allocated to undertake canvass e.g. unable to recruit sufficient canvassers	Door-knocking taking place January 2015	Unable to meet statutory responsibilities	2	3	6	Early contact with canvassers to check availability. Identify projected costs to meet project plan early on in the process.	2	3		Admin Manager Admin Staff Level 6	by end of October 2014
7	Christmas/New year during the canvass period	Offices closed	Delays in postal returns. Lower return rate.	2	2	4	Timetable to factor in Christmas/New Year closedown and postal delays.	2	2		PAO	by end of August 2014

8	Possibility that Confirmation Live Run timetable may overlap with canvass preparation/ timetable	Registers do not transfer to/return from GDS/DWP on scheduled dates resulting in domino effect.	Difficulty for staff to juggle work. Could miss slot with Printer.	2	2	4	Co-ordination of project plans and early identification of resource issues	2	2		PAO Admin Manager Admin Staff Level 6	September 2014 ongoing
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Transition to IER Risk Register

HEF/IER Canvass

Number	Risk	Cause	Impact description	Likelihood	Impact	Inherent rating	Mitigation / current controls	Control Score	Residual Rating	Further action required	Lead Officer	Date for completion
1	Failure to reach electors not currently on register	Inadequate public awareness plan. Not enough canvassers.	Incomplete Register	2	3	6	Increase Public Awareness. Employ adequate number of canvassers to carry out a thorough canvass. Consider using valuation staff where unable to employ canvassers (rural and islands)	2	3	Increase number of canvassers employed. Consider reducing canvassers' areas. Co-ordinated publicity and awareness activity.	PAO Admin Manager Admin Staff Level 6	from April 2014
2	Electors refuse to provide personal data (NINO and DOB)	Lack of public awareness.	Electors unable to register. Low returns. Increased cost of registration due to increased personal canvassing activity	2	3	6	Ensure that canvassers receive adequate training. Increase public awareness around the changes in registration and the need to provide NINO/DOB. Also option for alternatives verification via identity documents or attestation.	6	1	Co-ordinated publicity and awareness activity. Canvasser training to include advice on encouraging electors to provide personal data.	ERO PAO Admin Manager Admin Staff Level 6	from April 2014
3	Lack of public awareness of IER	Lack of information on IER	Electors uninformed of changes in electoral registration. Confusion for electors. Low returns.	2	2	4	Media. Council websites. VJB website. Community Councils. Libraries/Mobile Libraries. Council "Contact Centres". SAA Portal	2	2	Co-ordinated publicity and awareness activity	ERO/ Depute ERO PAO	from April 2014

Transition to IER Risk Register

Post 2015 IER - Business As Usual

Number	Risk	Cause	Impact description	Likelihood	Impact	Inherent rating	Mitigation / current controls	Control Score	Residual Rating	Further action required	Lead Officer	Date for completion
1	Insufficient funding and capacity to operate IER effectively alongside other services/functions of the VJB	Incorrect estimates from 2013 and 2014. Insufficient data mining, data matching and publicity. Budget cuts.	Incomplete and inaccurate Register. Impact on other VJB functions. Unable to comply with statutory responsibilities	2	3	6	Clear identification of resource requirements in 2013 and 2014 for new processes including staffing levels.	3	2		ERO PAO Admin Manager Admin Staff Level 6	from September 2013 and ongoing
2	Insufficient DWP capacity/ability to deliver on data matching including in run up to elections i.e. 12 day rule	Insufficient testing. Insufficient capacity. Poor comms links	Data sent from ERO takes too long to be matched and ERO therefore unable to carry out other stages of registration and absent voting processes	2	3	6	Continuous testing to identify any capacity issues. Learn lessons from other EROs who have had a by-election. IT to review comms for Campbeltown office.	6	1	IT to review comms for Campbeltown office. New (extra) broadband line installed/ aggregated with existing lines in Campbeltown.	ERO/ Depute ERO	Ongoing

Transition to IER Risk Register												
Number	Manpower (Resources, Staff and Suppliers, Capability and Capacity)											
	Risk	Cause	Impact description	Likelihood	Impact	Inherent	Mitigation / current controls	Control	Residual	Further action required	Lead Officer	Date for completion
1	Insufficient staff resources to fully implement activities in the preparation plan	Insufficient resources within electoral team Initial allocation of fund for 2013/14 proves insufficient to secure adequate staffing resources during 2013/14 Other VJB functions/responsibilities and 2013/14 canvass activities coincide (i.e. resources overwhelmed). Funding allocation/budget for 2014/15 insufficient.	Activities required to be completed are not completed on time or to the right quality impacting on ability to demonstrate readiness for go live.	2	3	6	Start planning for additional staff and resources early engaging with HR teams to ensure recruitment lead times are managed to secure appropriate staff on time. Build on team experience and knowledge of conducting canvass and other VJB functions where key activities overlap Prepare business case (if required) to secure additional fund where initial allocations are insufficient for new IER activities during the transition	2	3	September 2013 - arrange advert to fill vacancy in Campbeltown Office (required pre-canvass start in November 2013). Keep under review. Vacancy filled in Campbeltown pre-canvass start in November 2013. Allowance made in 2014/15 budget for increased staffing levels (temporary).	ERO PAO	September 2013 and December to March 2014 - completed.
2	Loss of key/senior staff	Retirement Long term illness Lack of training Stress	Activities required to be completed are not completed on time or to the right quality impacting on ability to demonstrate readiness for go live.	2	3	6	Conditions of service, staff development, structured promotion, salaries, staff planning. Documentation of procedures. Multi-functional approach to clerical/admin functions. Management Team avoid collective travel. Maximising Attendance Policy, Welfare and Counselling Services incl. Stress Management, No Smoking Policy, Written instructions. Adoption of 'Stress in the Workplace' and 'Alcohol and Substance Misuse' Policies.	3	2		ERO PAO	Ongoing
3	Ineffective training Insufficient training	Insufficient funding of key/senior staff	Loss Activities required to be completed are not completed on time or to the right quality impacting on ability to demonstrate readiness for go live.	2	3	6	Ensure relevant staff attend EMS training for IER. Ensure relevant staff attend AEA/CO/EC/EMS training for IER. Personal Development and Training Plans. Professional qualifications (AEA). Mentoring, training budget, variety of sources considered. In-house training based on need and experience.	2	3		ERO PAO	Ongoing
4	Poor communication	ERO and PAO do not communicate with staff responsible for carrying out procedures. Supervisors do not communicate with staff involved in activities.	Project could fail. Activities not completed on time. Unable to demonstrate ability or confidence to "go live"	2	3	6	ERO and PAO brief staff regularly Monthly admin meetings - with Bullet Notes produced. 6 weekly Management Team meetings. Supervisors hold regular team meetings/ briefings	2	3	Admin meetings to be expanded to allow more people to be involved in planning	ERO PAO Admin Manager Admin Officers	Ongoing
5	Develop resource plans to support 2014 IER activity	Insufficient resources to support 2014 IER activity e.g. staffing including canvassers	ERO unable to fulfil statutory functions 2014 canvass not completed in time for publication. Confusion for electors prior to 2015 General Election	2	3	6	Project Plan in place. ERO and PAO looking at staffing needs and other resources e.g. TNT Hybrid Mail solution. Early contact with existing canvassers. Plans for induction and training of new staff Budget estimates done early	2	3	Detailed Analysis of the Confirmation Dry Run completed in September 2013. This has informed our decisions for the 2014/15 canvass and Confirmation Live Run.	ERO PAO	Ongoing
6	Insufficient skills/knowledge within staff	Lack of training, planning, time allocation etc	Inability to apply new legislation, adapt to new processes, leading to failure to implement the new regime	2	3	6	Make use of EC/CO Guidance. See above reference Admin meetings etc	2	3	Training requirement to be reconsidered following CDR	ERO PAO	Ongoing

Methods (Processes, Operating Procedures, Instructions and User Guides)												
Number	Risk	Cause	Impact description	Likelihood	Impact	Inherent rating	Mitigation / current controls	Control Score	Residual Rating	Further action required	Lead Officer	Date for completion
1	Not having an electoral registration database that has been recently updated with UPRNs increases the possibility for a lower match score	Electoral registration database contains records with missing or duplicate UPRNs	Efficient matching with DWP database cannot take place, leading to matches being done against postcodes and names this may reduce match scores where these are not standardised Matching with local data sources will not work, leading to higher number of Red matches increasing the potential number of IER forms to be sent out	1	3	3	•Review quality of UPRNs on electoral registration database •Ensure where possible UPRNs are updated to the electoral registration database. •Engage with Authorities who have successfully updated their UPRNs to understand approaches used	1	3	Ensure ongoing matching with LA CAGS and weekly checks for missing and duplicate UPRNs	Admin Officers	Ongoing
2	Failure to complete Privacy Impact Assessment (PIA)	Non receipt of PIA template from Cabinet Office VJB fails to follow up	Unable to participate in the confirmation dry run	2	3	6	Engage LAs to check if they have PIA that VJB could adopt/adapt as required. PIA in place for DABVJB	3	2	Follow up with CO if PIA template not forthcoming	ERO/ Depute ERO PAO	Completed
3	Inability to undertake effective data-matching with local data sources (post dry-run exercise)	Local data sources not compatible Access to local data sources is restricted by organisation policies or contracts where this is held by third parties	Failure to accurately forecast the number of red/amber matches that the VJB will have and the number of forms that will need to be produced and sent out during go live.	1	3	3	Engage data holding teams and departments early Share benefits of data matching as a potential for reducing write out costs during go live. Seek agreement to share data early in order to give data holding departments time to secure release of data.	1	3	Admin Officers to contact Council finance Depts to ensure extract of CT data 2nd week in August 13 Admin Officers to arrange with DABVJB IT for data matching processes to be carried out.	PAO Admin Manager Admin Officers	30/09/2013
4	Failure to connect to GDS	Network problems/transition to PSN GSX/PSN fails Issues with encryptions or GSX/PSN Comms issuses in Campbeltown office.	Unable to participate in the confirmation dry run in august 2013 and/or confirmation live run in September 2014	2	3	6	Checks in place to monitor through WDC ICT. Eros "Risk Register" updated GSx will continue to run alongside PSN (advice from CO) Comms in Campbeltown being reviewed by IT	3	2	Eros Risk Register to be reviewed/updated by 31/5/2014	Depute ERO PAO Systems Officer Assistant Systems Officer	Ongoing
5	Failure to operate/understand new IER functionality of EMS	Lack of instructions and training	Send incorrect data/Registers to DWP Incorrect data to inform 2014 live write out/confirmation	1	3	3	Staff to attend training events offered by EMS. Thorough "in house" training and instructions and user guides updates	1	3	Admin Manager and Supervisors attending EMS training in June 2014. Admin Manager/Supervisors to cascade training to staff prior to start of CLR	Admin Manager/ Admin Officers	Ongoing

6	Failure to comply with Data Protection/Data Sharing Agreement	Lack of training	Breach of Data Protection Act	2	3	6	Staff involved in CDR to complete "Protecting Information" Level 1 online training. Staff have already received in-house training in respect of data security and Data protection	3	2	Ensure all relevant staff complete PI Level 1 training prior to start of CDR	ERO/ Depute ERO PAO	31/07/2013
7	Technical problems with systems	Lack of support from IT and EMS supplier	Unable to participate in the confirmation dry run	2	3	6	EMS offering support for date of CDR. IT advised of CDR date (2nd August 2013). CO "control centre" set up and RDM available to deal with any problems	3	2		PAO Systems Officer Assistant Systems Officer	02/08/2013
8	DWP hardware/software failure	Data overload or technical problems	Unable to participate in the confirmation dry run	2	3	6	CO "control centre" set up and RDM available to deal with any problems. Register uploads will be monitored by CO.	3	2		PAO	02/08/2013
9	Inadequate security of NINOs within VJB offices	Lack of training Lack of suitable storage	Breach of Data Protection Act ICO investigation/penalties	2	3	6	NINOs to be kept in secure areas with access restricted to authorised staff. Staff to be trained in DPA requirements and office security procedures	3	2	Review data security arrangements to ensure secure storage and access to NINOs only by authorised staff for electoral registration purposes. Secure destruction of NINOs in accordance with legislative requirements/EC guidance. Staff	ERO/ Depute ERO PAO	Ongoing
10	Inadequate security of hard copy forms held by canvassers	Lack of training Lack of suitable storage	Loss of personal information and breach of DPA	2	3	6	Canvasser training to reinforce data protection issues. Consider supplying mini storage cabinet (lockable) to canvassers	3	2	Review canvasser job description, personal security arrangements and training.	ERO/ Depute ERO PAO	31/10/2014
11	Transfer of data impacts on other work areas of WDC i.e. other users of GSX/PSN (band width)	GSX/PSN band width is too small	Volume of VJB data transfer impacts on performance of WDC depts	2	3	6	None	6	3	Monitor performance during Confirmation Live Run. Assess likely volume of data transfer when IER live.	PAO Systems Officer Assistant Systems Officer	Ongoing

12	Failure to comply with Code of Conduct for GSX/PSN	WDC ICT do not have correct procedures/policies in place to allow accreditation for GSX/PSN	Unable to connect with Government Digital service. Unable to participate in Electoral Registration Transformation Programme	3	3	9	Continue to liaise with WDC regarding GSX/PSN and Business Continuity Plans	3	2	Arrange meeting with Business Continuity Officer at WDC. WDC now have PSN accreditation (Dec 2013)	ERO/Depute ERO/PAO/ Systems Officer	Ongoing
13	SLA with WDC ICT	SLA does not guarantee 24/7 cover	Unable to connect with Government Digital service. Unable to participate in Confirmation Live Run and IER BAU. Critical period of elections/by-elections	3	3	9	Continue to liaise with WDC regarding timetables and Business Continuity Plans	3	2	Arrange meetings with ICT and Returning Officers to discuss critical	ERO/Depute ERO/PAO/ Systems Officer	Ongoing
14	Failure to comply with Data Protection/Data Sharing Agreement	Lack of training	Breach of Data Protection Act	2	3	6	All staff to complete "Protecting Information" Level 1 online training. Staff have already received in-house training in respect of data security and Data protection	3	2	Ensure all staff complete PI Level 1 training prior to start of Confirmation Live Run.	ERO/ Depute ERO PAO	31/08/2014
15	Inability to undertake effective data-matching with local data sources (post live-run)	Local data sources not compatible Access to local data sources is restricted by organisation policies or contracts where this is held by third parties	Failure to decrease the number of red/amber matches that the VJB will have and the number of forms that will need to be produced and sent out during go live.	1	3	3	Engage data holding teams and departments early Share benefits of data matching as a potential for reducing write out costs during go live. Seek agreement to share data early in order to give data holding departments time to secure release of data.	1	3	Admin Officers to contact Council finance Depts to ensure extract of CT data as per timetable Admin Officers to arrange with DABVJB IT for data matching processes to be carried out.	PAO Admin Manager Admin Officers	31/08/2014
16	Technical problems with systems	Lack of support from IT and EMS supplier	Unable to participate in the confirmation live run	2	3	6	EMS offering support for date of Confirmation Live Run IT advised of CLR date (22nd September 2014). CO "control centre" set up and RDM available to deal with any problems	3	2		PAO Systems Officer Assistant Systems Officer	31/08/2014

Machines (IT Hardware & Software)

Number	Risk	Cause	Impact description	Likelihood	Impact	Inherent rating	Mitigation / current controls	Control Score	Residual Rating	Further action required	Lead Officer	Date for completion
1	EMS enhancements to support the confirmation dry run not rolled out and tested on time impacting on the ability to participate in the confirmation dry run	Failure or delay in roll-out of EMS Supplier enhancements as scheduled Failure or delay in installing enhancements Failure to adequately test enhancements	Delay in receiving match scores from confirmation dry run Reduced time to analyse results and forecast volumes for planning purposes	2	3	6	Roll out and testing of EMS enhancements is being managed by Cabinet Office who are working closely with EMS suppliers to ensure that roll out and testing occurs on time. It is essential that any delays anticipated in receiving and rolling out the enhancements are flagged up to Cabinet Office early to enable appropriate intervention. Ensure IT teams are engaged early and aware of schedule for rolling out enhancements. Engage EMS suppliers and CO via Regional Delivery Manager where delays are anticipated in roll out and testing early enough to enable early interventions.	3	2	Ensure that clerical/admin staff complete all testing as required and on schedule. Ensure that all test results are fed back to EMS suppliers.	PAO	ONGOING
2	External printers aren't fully aware of change to volumes required for go live and aren't fully prepared to support print requirements in addition to Business As Usual print requirements	Printers aren't fully engaged early to understand impact of IER on the print volumes Print arrangement not suitable for large volumes of print required during go live	Printers aren't able to cope with print volumes during go live Printers haven't got adequate supplies of paper to meet print runs	2	3	6	Early discussions with printers to identify any obvious clashes and discuss contingencies Forecasted print volumes from the confirmation dry run shared with print suppliers to enable early planning for go live Consider using appropriate contracts where print requirements are met through adhoc arrangements Investigate use of "Hybrid Mail" option	3	2	Follow up "Hybrid Mail" option. Hybrid Mail is not solution for canvass 2014/15. PAO has issued quote request/specific ation to 5 Contractors on 12/5/14	PAO to follow up with DABVJB IT	31/05/2014

3	Enhanced EMS system is unable to connect to the IER Digital service during confirmation dry run	Incomplete connectivity tests carried out Inaccurate test scores provided to CO and EMS suppliers Missed connectivity tests due to absence, leave or lack of awareness of schedule	Inability or delay in sending data for dry-run exercise reducing time available to plan for resource requirements for 2014/15	2	3	6	EMS system enhancements will be tested for connectivity to ensure that the systems can connect and communicate with the IER Digital Server. Essential that all tests required to ensure a successful dry run Ensure all connectivity test are carried out as per the preparation plan Ensure clarity on nature of test to ensure result is accurate. Plan for availability during test periods to ensure all connectivity tests are carried out. Engage with DABVJB and WDC IT teams, CO and EMS suppliers where issues are anticipated as soon as possible.	3	2		PAO	ONGOING
4	EMS Enhancements relating to IER affect existing business functionality	EMS enhancements to support IER affect functionality of existing software	Electoral registration team unable to carry out crucial BAU activities due to IER enhancements	2	3	6	EMS system enhancements being tested to ensure existing functionality isn't impacted by enhancements. DABVJB were involved in UAT for EMS CO are working with EMS suppliers and quality and assurance checks/testing will be carried out by CO. Notify EMS suppliers immediately of any existing functionality is impacted by IER enhancements.	3	2	See above reference ongoing/future testing requirements	PAO Admin. Manager Admin Officers	ONGOING
5	Local IT teams slow or unwilling to support roll out and testing of functionality to support IER	Lack of awareness of timelines required to be followed Local procedures create delays in getting IER enhancements roll out and tested	Inability or delay in sending data for dry-run exercise reducing time available to plan for resource requirements for 2014/15	1	3	3	Continue a dialogue with the DABVJB and WDC IT sharing schedules and activities in the preparation plan Ensure local processes for securing changes to EMS systems are built into timelines for activities. Work to reduce these through discussions with IT providers or engaging CO and EMS suppliers to review schedules where critical Ensure continued dialogue the ERO Delivery team at the Cabinet Office via RDM	1	3		PAO Admin. Manager	ONGOING

6	EMS suppliers unable to support customers on Business As Usual requirements during roll out and testing of IER functionality	EMS suppliers direct resources to development of IER functionality and not ongoing support of customers	Customers unable to have issues resolved and secure support from EMS suppliers impacting on BAU activities	2	3	6	EMS suppliers have been contracted by CO to provide enhancement to support IER. Contracts include payment of support to support the activities required this should not impact the day to day BAU support that customers receive. Continue a dialogue with the EMS Suppliers at a local level. PAO is Scotland representative on EMS IER Focus Group Ensure continued dialogue IT/Digital leads at the Cabinet Office	2	3		PAO Admin. Manager	ONGOING
7	EMS supplier fails to deliver IER enhancements	Insufficient direction/information on specification from Cabinet Office Insufficient funding Insufficient staff	Activities required to be completed are not completed on time or to the right quality impacting on ability to demonstrate readiness for go live.	2	3	6	PAO member of EMS IER Focus Group ERO and PAO member of SAA ER Committee and IER Implementation Working Group	3	2		ERO PAO	Ongoing
8	Removal of Pervasive support	EMS supplier will no longer support Pervasive from September 2014	EMS system will cease to function/be supported.	2	3	6	Server Upgrade/SQL	3	2		Depute ERO/System s Officer	30/06/2014
9	Server Upgrade/SQL	Lack of awareness of timelines required to be followed - lack of Project Plan. Local procedures create delays in getting server upgrade rolled out and tested.	Activities required to be completed are not completed on time or to the right quality impacting on ability to demonstrate readiness for go live.	2	3	6	Project Plan in place. Systems Officer to provide updates/attend Admin meetings as appropriate.	3	2		Depute ERO/System s Officer	30/06/2014
10	Enhanced EMS system is unable to connect to the IER Digital service during confirmation live run	Incomplete connectivity tests carried out Inaccurate test scores provided to CO and EMS suppliers Missed connectivity tests due to absence, leave or lack of awareness of schedule	Inability or delay in sending data for live-run exercise reducing time available to plan for 2014/15 transitional canvass "write out".	2	3	6	EMS system enhancements will be tested for connectivity to ensure that the systems can connect and communicate with the IER Digital Server. Essential that all tests required to ensure a successful live run Ensure all connectivity test are carried out as per the preparation plan Ensure clarity on nature of test to ensure result is accurate. Plan for availability during test periods to ensure all connectivity tests are carried out. Engage with DABVJB and WDC IT teams, CO and EMS suppliers where issues are anticipated as soon as possible.	3	2	Follow up on april connectivity tests with WDC IT and CO.	PAO	ONGOING

Money (Funding and funding arrangements)												
Number	Risk	Cause	Impact description	Likelihood	Impact	Inherent rating	Mitigation / current controls	Control Score	Residual Rating	Further action required	Lead Officer	Date for completion
1	Funds for IER implementation activity aren't released to the Electoral Registration team	Electoral team isn't able to access the funds released for IER implementation activity	Electoral services teams unable to carry out preparation activities for IER impacting on participation in the dry run and planning for IER go live	1	3	3	Funds to support IER preparation activities released in April and VJB was informed in March regarding how much they would receive Ensure CO have Bank account details to ensure funds are released Plan for funding requirements of IER activities. Separate budget line established to provide transparency and reporting capability Prepare and submit a business case requesting additional funding where initial allocations aren't sufficient Continue to engage local Finance officers to ensure electoral teams are able to access funds available for implementing IER	1	3		ERO PAO	COMPLETE
2	Initial funding allocations for 2013/14 aren't sufficient for IER preparation activities	Formulae used for allocation of funds doesn't match requirement of the Authority for activities required to be carried out during the preparation for IER	Authorities unable to carry out activities required to prepare for IER impacting on the ability to participate in the confirmation dry run and plan for IER go live	2	3	6	Funds to support IER preparation activities were released in April and VJB was informed in March regarding how much they would receive Engage with CO via RDM on funding issues to ensure adequate funding is available for activities that are required for IER Prepare and submit a business case requesting additional funding where initial allocations aren't sufficient	3	2	Monitor processes and costs in connection with CDR	ERO PAO	COMPLETED

3	Insufficient IER funding provided by Govt.	Formulae used for allocation of funds doesn't match requirement of the Authority for activities required to be carried out during the preparation for IER	Budget overspend or unable to deliver IER. Unable to fully implement activities in preparation plan. Activities not delivered to right quality.	2	3	6	Need to fully cost all areas - staffing, IT, Comms etc.	3	2	Record all spending required for IER, apply for extra funding if necessary. Initial estimates suggest sufficient funding received.	ERO Depute ERO PAO	Ongoing
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Management & Monitoring (Team Management, Internal External Reporting)												
Number	Risk	Cause	Impact description	Likelihood	Impact	Inherent rating	Mitigation / current controls	Control Score	Residual Rating	Further action required	Lead Officer	Date for completion
1	Focus on IER implementation means existing Electoral, NDR and CT workload is not properly managed	Limited time to identify resource and train new resource post Confirmation Dry Run	There could be an impact upon Business as Usual activities Implementation of IER and timing - impact upon specific events	3	3	9	Ensure that appropriate arrangements are in place to coordinate both IER and BAU activities so as not to compromise either. Ensure the preparation plan is used to gather relevant information to help plan for adequate resource and scheduling of resources. Monthly reporting across all functions in place to prevent 'slippage'	3	3	Ongoing attention to existing reporting procedures	ERO PAO Admin. Manager	ONGOING
2	Reporting progress of activities required to implement IER may create a burden for DABVJB	The CO reporting process which requires monthly updates on activities and risks and issues to ensure visibility of progress on IER implementation	Electoral services team provide incomplete or inaccurate updates leading to an incorrect assessment of DABVJB status	2	3	6	Build in time into local reporting schedules for IER readiness reporting Ensure activities due on the monitoring portal are completed on time and that the portal is updated monthly Provide an accurate report of delivery confidence to ensure overall assessment of progress is accurate.	3	2		PAO	ONGOING
3	Change Load - frequency of information release to DABVJB staff	The volume of information being released by CO, EC, Management Team, PAO could cause change overload	Information may be missed, overlooked or ignored	2	3	6	PAO to ensure that only essential information is released to avoid "overload" Monthly Admin meetings with bullet points (verbal briefing) of key information for staff. 6 weekly Management Team meetings to keep Management Team updated	3	2		ERO PAO	ONGOING

4	Large number of ongoing activities not effectively coordinated leading to DABVJB not being ready to implement IER	Lack of suitable resources to coordinate activities and project manage scheduling of BAU and IER activities	Preparation activities not carried out on time leading to DABVJB not being ready to implement IER	2	3	6	Ensure project management approach to coordinate and plan BAU and IER activities Investigate opportunities to share project management with other members of Management Team	3	2	Review requirements including staffing, resources etc after CDR	ERO PAO	ONGOING
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[illegible]

RISK MANAGEMENT - ACTION LIST – 2014

This Action List contains risks where specific actions have been identified for consideration in 2014 or where significant actions remained outstanding from before. To allow actions to be prioritised, Risks with low residual risk scores and/or few/no specific actions have been omitted.

Risk No	Risk Description	Resid Risk	Actions	Resp Person	Target Date	Progress
5	<p>The current economic climate brings a number of related financial risks, including increased expenditure, static or reduced incomes etc. These are now consolidated in one financial risk as the controls and actions are so integrated as to be considered together.</p> <p>Given the generally improving economic picture at Feb 2014 there is a risk that increased development and housing market activity add to workloads at a time when budgets are still subject to further restriction.</p>	3	<p>Legal advice if necessary. Continue to closely monitor budget spend and cost of various processes.</p> <p>Continue to include inflationary uplift in budget process where appropriate.</p> <p>Implement further structural changes as required.</p> <p>Continue to consider each budget line for cut in budgetary planning.</p> <p>Planned delays in recruitment and retention of vacancies where necessary</p>	<p>Assessor/ PAO</p> <p>Assessor</p> <p>Assessor</p> <p>Assessor</p> <p>Assessor</p>	<p>Ongoing</p> <p>Annually</p> <p>As req'd</p> <p>Annually</p> <p>As arising</p>	<p>Included where appropriate for 2014/15 budget</p> <p>Full consideration given to operational requirements in drafting the approved 2014/15 budget.</p> <p>The 2014/15 budget was approved by the Board on 22.11.13 along with indicative budgets for following years. Accrued surplus to be used to offset expenditure in forthcoming years.</p>
6	<p>Effects of new (Electoral Registration) legislation (on budget)</p> <p>The Implementation of Individual Electoral Registration (IER) (see introduction) will provide a major challenge to the organisation and on budgets and a separate risk register has been developed</p>	1	<p>Seek additional funding to cover increased costs. Seek direct external/grant funding but Board requisition if necessary.</p> <p>Continue to report progress and effects to Board in run up to the change-over.</p> <p>Start to plan resources and processes required for the changeover.</p> <p>Consider running print and mail contract</p>	<p>ERO</p> <p>ERO/PAO</p> <p>ERO/PAO</p> <p>ERO/PAO</p>	<p>As required</p> <p>At Board meetings</p> <p>Ongoing</p> <p>As required</p>	<p>Cabinet Office has indicated that it will finance the extra costs of transition. Part funding received from CO PAO to represent Scottish Halarose users in their IER Development User Group.</p> <p>PAO seconded to CO as "RDM Scotland" until March 2014.</p> <p>Confirmation Dry Run results received and considered in drafting current Implementation Plan and Risk & Issue Register which are being updated monthly. Delayed 2013/14 canvass well under way – see canvass plan.</p> <p>Two demonstrations have been seen. Meeting with WDC re procurement procedures on 17th February 2014</p>

7	Ward boundary changes (Future changes to be provided only in electronic format) Westminster Review delayed until 2018	3	<p>Training in GIS required for future.</p> <p>Liaise with other EROs/Councils/ROs</p> <p>Expand GGP/GIS training to include admin/clerical staff</p> <p>Provide such data to Boundary Commission as is requested.</p> <p>Implement Robroyston Review</p> <p>Note that Polling Scheme Reviews for ABC and EDC will have to be implemented during 2014.</p>	<p>Depute/ PAO PAO</p> <p>Depute</p> <p>ERO/ PAO</p> <p>ERO/PAO</p> <p>PAO</p>	<p>As required</p> <p>As required</p> <p>As required</p> <p>Ongoing</p> <p>On approval</p> <p>As provided by Councils</p>	<p>Polling Scheme review dates now set in legislation. Next review for councils starting from 1st October 2013 to be completed within 16 months.</p> <p>PAO/Admin Staff liaising with Councils with view to effecting local PD changes in 2014 published register where possible. Continued liaison and planning where provided after publication</p>
8/10	Hardware failure/becomes obsolete	1/2	<p>Assess need for replacement annually</p> <p>Update inventory annually and on any new purchase</p> <p>Consider automation of data exchange for Adest/Images</p> <p>New EROS server to be installed June 2014</p> <p>New scanners possibly to be procured in 2014/15</p>	<p>Depute</p> <p>Systems Officer</p> <p>Depute/ WDC</p> <p>Depute</p> <p>ERO/PAO</p>	<p>Annually by Nov At least Annually</p> <p>Ongoing</p> <p>June 2014</p> <p>As required</p>	<p>Proposals approved by Board November 2012</p> <p>Current process of manual transfer considered safer</p> <p>Broad timetable has been drafted.</p>
9	Software becomes obsolete/inefficient	3	<p>Purchase replacement versions where appropriate (re cost/benefit)</p> <p>Continue to develop Progress system in line with operational needs</p> <p>Halarose upgrade to be installed February 2014</p> <p>Pervasive to be replaced with SQL in</p>	<p>Ass'r/ Depute</p> <p>VWG/ Analyst</p> <p>IT Team</p> <p>Depute/</p>	<p>As required</p> <p>As required</p> <p>By agreem'nt</p> <p>June</p>	<p>Beta installation to used locally for UAT purposes Feb 2014. Now at version 16.8.1.7 Feb 2014.</p> <p>Plans afoot to upgrade server, change</p>

	MS Windows XP will be out of support during 2014		June 2014 Replace all PCs with XP Operating System during 2013/14 with sweep up, if necessary, in 2014/15.	IT Team Depute/ IT Team	2014 To fit with operation	to SQL DB and change architecture of EROS in June 2014
11	Computer virus attack	5	Transfer 'repair/remedy' obligation to WDC.	WDC ICT	Ongoing	Virus protection upgraded automatically regularly
12	Failure of communications between offices The architecture review (with 2 x Broadband lines to Campbeltown office) in 2012/11 has not provided the resilience that was expected Risk Increased 2012 in light of loss of network connectivity	5	Update lists of home and mobile telephone numbers annually. Consider implementation of fixed line to Campbeltown in 2014/15 (decision will have a dependency on the WDC Modernisation Programme – see below)	Secretaries Depute/ IT Team	Annually – April Depends on WDC Mod'n Prog	Revised emergency lists circulated regularly Additional Broadband line procured Nov 2013 and aggregated Dec 2013
14	Loss/corruption of data (to include loss to third parties)	2	Continue with vigilance. Consider web services distribution of registers and updates Symantec Verisign e-mail security to be installed to improve security of data transfers. New risk associated with change from .gsx security authentication to .psn Refresh Information and data security training annually or as required	All ERO/ PAO Depute CO/ Assessor Depute	Ongoing By agreemnt On hold Annually or as required	Halarose have indicated that this may be developed after upgrade to VDF 15 has been completed. Systems Officer has reported limited usefulness and recommends not implementing at this time. Several staff members to be Disclosure checked. Relevant applications submitted 13 th December 2013. WDC received PSN accreditation Dec 2013
20	Change to method of financing Local Government resulting in loss of NDR or CT functions Although the change in Scottish	4 (short term) 7	Reply to consultation documents and draft legislation, formally and/or informally, via SAA. Maintain high profile with Government and officials.	Ass'r	As required	NDR Consultation document published 27 th November 2012. SAA responded timeously. Government analysis of, and response to, consultation issued in September 2013 with no substantial

	Government in May 2007 significantly increased this risk over previous administrations, the short to medium term risk remains low as Government officials have indicated that the likely timescales for change would be in line with the devolution of other tax matters in 2015/16.	(long term)	Promote professionalism and customer satisfaction.	Man Team	Ongoing	changes to the system indicated. See regular reports on Customer Satisfaction provided to MT Risk retained in relation to NDR appeals system consultation scheduled for 2014.
25	Failure to adequately motivate. Risk Reviewed in light of completion of PM but arrived at same score.	6	Reconsider the introduction of personal targets/ responsibilities. Offer promotion opportunities to internal staff where appropriate Provide adequate training and communication to ensure that staff remain on-board for IER implementation.	MT MT ERO/PAO	Ongoing Ongoing April – July 2014	Reconsider the introduction of personal targets/ responsibilities. Offer promotion opportunities to internal staff where appropriate. Note internal promotion to post of DA in October 2013. Vacant DV post advertised internally only, Jan 2014 ALIERT and EMS training dates known
26	Failure to provide ROs with Election Registers, absent voters, personal identifiers etc (Including National Park and Community Council elections)	2	Active management of relationship with RO. Maintain adequate test procedures. Ensure adequate testing of all processes in advance of any elections. Provide paper back-up if necessary. Ensure work-arounds in place to avoid loss of connectivity at critical election periods.	} } } } } PAO } }	Ongoing	Planning for May and September 2014 is well under way. See EC/EMB Seminars in March 2014. May election requires management of YP register.
29	Inefficient canvassing Incomplete canvassing. The move of the canvass period to the winters of 2013/14 and 2014/15 raises uncertainties. The requirement to collect Personal Identifiers from 2014/15 adds complexity to the process	8	Apply government grant to obtain additional canvassers if appropriate. Review canvass procedures and canvasser training for 2014/15. Early contact with existing canvassers re change of timetable Consider requirement for all-year round canvassing	ERO ERO/PAO PAO ERO/PAO	Autumn 2014 Summer 2014 Spring/ Summer 2014 For end of canvass 2015	Canvass team for 2013/14 complete. . Although this will be implemented post-canvass 2015 it will need to be considered for budget purposes ~Oct 2014
30	Bad press reports	6	SAA or Assessor to respond to media	Assessor/	As req'd/	Staff reminded to pass all press

			articles where appropriate. Utilise Council PR teams if replies/responses are thought appropriate.	SAA Assessor	appropriate As above	enquiries to Assessor/Depute. Assessor has issued joint statements/press releases with EDC in light of recent publicity re Bishopbriggs Council Tax issues
31	Ineffective/Inadequate/lack of training Now includes for risk no. 33, Ineffective training	3	Allocate "in-house" training time. Sections to ensure that they set-aside time for training in accordance with MT commitment. Provide CPD 'events'/opportunities for staff	MT All line Managers MT <i>et al</i>	As required Ongoing As required	Reminder issued with April 2012 MTM Bullets Specific role for Valuation Group.
		8	Complete and cascade IER training in such a way that staff are adequately prepared for IER changes.	ALIERTS/ Supervisors	Spring/ Summer 2014	See IER Implementation Plan for timetables.
36	Loss of groups of staff Risk increased in 2012 due to the likely retirement of several Technicians in the medium term	5	Pro-active resource planning	MT	Ongoing	
37	Loss (including long term illness) of key/senior staff	6	Improve accommodation Improve terms and conditions, offer career progression, reward and appreciation. Restrict promotion to internal staff only. Continue to document procedures and provide staff guidance. Continue to develop and maintain written instructions, work shadowing and sharing to ensure broadened skills base.	Assessor All/ IT Team All	Ongoing Ongoing Ongoing	3 yr capital plan now complete. Maintenance ongoing No specific actions at this time. React to opportunities.
41	Failure to comply with Equalities obligations	1	Ensure reporting regime is adhered to. Take actions as required to achieve 'Outcomes'	Depute	Reporting April 2015	Actions to achieve 'Outcomes' will be ongoing requirement of all MT activity.

42	Failure to comply with Freedom of Information legislation	1	Publish information and data in compliance with MPS requirement Confirm situation re Environmental Information Regulations - revise policies and retrain where necessary.	Depute Depute	Ongoing Spring	Although shown as Depute responsibility, this issue may be considered by SAA Governance Committee
43	Failure to comply with Health and Safety legislation	1	Implement Fire Risk Assessment Action Plans	H&S Comms	Spring 2014	Instruction to proceed with works given, through WDC, January 2014
47	Failure to comply with Electoral Registration legislation See comments elsewhere re the introduction of IER	1	Implement requirements of IER, including system upgrades, training, new procedures etc as detailed elsewhere.	ERO/PAO	Various	See Implementation Plan and IER Risk Register
49/50	Loss of/ damage to buildings including vandalism and natural disaster Loss of/damage to equipment	4	Consider CCTV, night watchman, contracted security patrols. Consider "dummy" CCTV cameras along with relevant signage?	No action (cost)		Retained as risks could return/increase at any time.
62	Loss of EROS/Halarose Note that there is a risk of significant downtime/loss of system during the Server, database and architecture changes planned for June 2014	1	Complete Project Plan and implement to ensure no/minimum of downtime. IT team to continue to liaise with PAO to ensure timetables fit operational requirements.	Depute/ IT Team	June 2014	
66	Presence of asbestos in buildings constitutes hazard to staff	1	Ensure relevant contractors have ongoing access to asbestos register	Both offices	As required	Retained on Action Lists as reminder
67	Overdependence on small number of staff to operate valuation Excel spreadsheets – particularly for Revaluations	6	Specific training and Progress system Development required in advance of 2017 Revaluation	Depute	Ongoing to 2017	Valuation Working Group to consider approach to 2017 Revaluation, including the potential benefits of putting Progress to greater use.
70	Poor outcomes from, Electoral Registration Performance Indicators. The EC intend to implement a new performance regime to align with IER. Mitigation is as before	1	Maintain liaison with EC and other partners to implement any change related to IER	ERO/PAO	Ongoing	
72	Failure to supply current Summary Valuations to SAA portal.	3	Remit to VWG to consider other mitigating actions	VWG/ Programmer	Spring 2014	Solution required to the issue of non-match between valuation published and SV displayed.
75	Failure to clear backlog of domestic survey work	6	Continue to include domestic survey work in general update procedures but	DAs	Ongoing	Campbeltown up to date. Progress being made in East section.

			implement a specific domestic survey project if satisfactory progress is not made.			Specific targets have been established in West section to catch up. Specific 'push' to be made following delay of 2015 Revaluation.
82	IT architecture review has resulted in specific issues re resilience and performance where implemented Risk replaces a number of previous risks relating to the 2010/11 architecture review.	6	Implement fixed line to Campbeltown	Depute/ Systems Officer	Liaise with WDC	See above re broadband aggregation and proposed move to fixed line for Campbeltown. See also WDC 'Modernisation Project' which will change the whole network environment.
83	Failure to renew IT maintenance agreements	8	Improve inventory to include licence renewals, maintenance costs/cycles and upgrade timescales for all software, hardware and comms accessories.	ICT Team	Spring 2014	Assistant Systems Officer aware of requirement. Inventory virtually complete. Procedures in place to monitor end dates but warranty renewal missed for purpose of 2014/15 budget setting process.
85	The Implementation of Individual Electoral Registration (IER) represents one of the largest challenges to the organisation in many years.	8	Plan canvass according to revised timetable Consider change to print and mail services. For other actions see IER Implementation Plan.	ERO/PAO ERO/PAO PAO	Spring 2014 October 2014 Various	See IER Implementation Plan Decision required in advance of budget setting process
86	Use of social media interferes with operations of the organisation	3	Consider, on an ongoing basis, the requirement for social media for business purposes.	Assessor	Ongoing	No Policy presented to Board to date. Existing internal guidance deemed sufficient.
87	Failure to develop and implement a Young Persons Register for the expected referendum on independence	6	Liaison with Halarose to ensure any further EMS changes are implemented – see UAT 'Publish' YP Register @ end of canvass Implement rolling registration procedures for 2014. Clear down YPR following referendum.	PAO/ Admin Manager PAO PAO PAO	February 2014 March 2014 March 2014 Septembr 2014	Complete User Acceptance testing and feed back to Halarose in advance of formal roll out of v 16.8.1
89	Required Halarose Architecture changes could cause interruption or,	6	Further liaison with Halarose required to confirm their requirements.	PAO	March 2014	

	in the extreme situation, loss of the EMS. Specifically, the changes may affect connectivity to the Government Digital Service		Develop and implement a Project Plan. Plan for contingency/workarounds. Review procedures and responsibilities as required. Consider migration to alternative supplier.	Depute PAO ERO/PAO ERO	As agreed As required As above Summer 2014	This might be done along with Server and database changes in June??
90	Progress system unable to deal with delay to the 2015 Revaluation	6	Completion of analysis. Specification, Development and testing of required changes. Liaison with other progress users throughout. Consider contingency of manual workarounds or manually operating appeals procedures.	Programmer/ Analyst Depute Depute/ DAs	TBC Ongoing If required	
91	Failure to comply with Public Records Act	3	Develop and submit a Records Management Plan. Implement plan (in due course)	Depute	For September 2015	There will be guidance and possible template/model plan from SAA Governance Committee
92	Requirement for staff 'Disclosures' raises unforeseen issues	1	Take a risk management approach to results. Include clearance in recruitment procedures. Manage Disclosures	MT Assessor MT	As required TBC As required	Will require liaison with WDC HR&OD
93	WDC ICT Modernisation Programme may have significant effects on VJB, including PSN compliance.	7	Further liaison with WDC re VJB involvement, timing in change etc. Programme any changes with business requirements. Change to a fully self-supported model for ICT provision.	} } Depute } } } Assessor/ Depute	To be agreed with WDC If situation arises	

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Assessor & Electoral Registration Officer

Valuation Joint Board – 20th June 2014

Subject: Best Value – Audit Update

1.0 Purpose of Report

- 1.1 To present to Members of the Board, the Report of the Internal Audit of Electoral Registration systems completed during 2013/14
- 1.2 To seek Board approval of the Action Plan contained in that Report.
- 1.3 To advise members of an Audit Plan completed during 2013/14.

2.0 Background

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

3.0 Progress

3.1 Internal Audit of the Joint Board

- 3.1.1 During the summer of 2013, Internal Audit carried out a review of our Electoral Registration functions. In their report (see Appendix 1), which was completed in August, auditors concluded that the systems examined were working effectively. The audit did, however, highlight that opportunities existed to strengthen internal controls and the service provided. The principal concerns related to public inspection of Registers at Public Libraries and to the approach used to upgrade our 'EROS' Electoral management system.
- 3.1.2 The statutory obligation on Library staff to supervise members of the public who are inspecting registers was reiterated in a letter to Chief Executives and relevant Directors within the three constituent Councils and direct training was given to staff within West Dunbartonshire Council's Libraries Service.
- 3.1.3 It is now standard practice that the Electoral Registration ('EROS') system upgrades are applied and tested in the Test system prior to being applied to the Live system.
- 3.1.4 All other agreed actions contained within the action plan have also been carried out.

3.2 External Audit of the Joint Board

3.2.1 The finances of the Joint Board for 2013/14 will be audited by Audit Scotland who completed initial investigations into systems, including governance, during the year.

3.2.2 An Audit Plan (see Appendix 2) was completed which identified areas of risk to include:

- **Budget preparations** – the budget setting process needs to be aligned to future spending requirements
- **Council Tax Banding Review** - the effects of the Bishopbriggs Council Tax review on resources and performance are to be assessed.

3.2.3 The following actions or planned actions have been taken in response to these risks:-

- The 2014/15 budget estimates process took a very tight view of proposed expenditure and removed several margins of contingency and this approach will be continued into the future.
- The Banding review was essentially completed in time for East Dunbartonshire Council's billing runs being created in February 2014, though a small number of proposals and appeals remain outstanding. The re-direction of resources undoubtedly had an effect on other measured areas of performance (see Best value - Performance Report) though the efforts of those involved meant that diminution of service delivery was minimised.

4.0 **Next Steps**

4.1 There are no actions outstanding from the Internal Audit of Electoral Registration Systems.

4.2 Audit Scotland will reassess the risks to the Joint Board of the issues raised at 3.2.2 above and will report on them in their Annual Audit Report.

5.0 **Recommendations**

Members are asked to:

- (a) To note the contents of the Internal Audit of Electoral systems and approve the Action Plan.

(b) To note the content of the 2013/14 External Audit Plan and the actions already taken to mitigate the risks.

Person to contact:

David Thomson (Assessor and ERO)

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Appendices

Appendix 1: Internal Audit Report on Electoral Systems

Appendix 2: External Audit Plan 2013/14

INTERNAL AUDIT SERVICES
REPORT REF No S.010.13 (Aug 2013)

ELECTORAL REGISTRATION

2013-14



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Personnel referred to in this report :

Principal Administrative Officer: June Nelson

Systems Officer: David Paterson

Divisional Assessor: Mark Docherty

Auditor: Margo Lusk

1. DIRECTOR'S SUMMARY

General

An audit was conducted on Electoral Registration and we are pleased to report that the systems examined are working effectively.

The review highlighted that opportunities exist to strengthen internal controls and enhance the service provided, the most important of which are listed below;

- Public Inspection of Electoral Registers
- Upgrades to EROS

Full details of these opportunities and any other points that arose during the audit are included in the Action Plan, which forms Section 3 of this report.

2. MAIN REPORT

2.1 INTRODUCTION

- 2.1.1 An audit was conducted on Electoral Registration and we are pleased to report that the systems examined are working effectively.

2.2 SCOPE AND OBJECTIVES

- 2.2.1 The auditor used a West Dunbartonshire Council Audit Programme to confirm the systems in place, with particular emphasis on the following:
- Published Register
 - Monthly Updates to the Register
 - Absent Voters
 - Street Index
 - Annual Canvass
 - Data Protection
 - System Access & Upgrades
- 2.2.2 The control objectives tested for the above in relation to transaction recording and processing were: authority, occurrence, calculation, timeliness and regularity.
- 2.2.3 An audit launch meeting was held with June Nelson, Principal Administrative Officer.
- 2.2.4 Internal Control Questionnaires (ICQs) were completed to ascertain the systems in place by independently questioning June Nelson, Principal Administrative Officer.
- 2.2.5 Compliance testing was carried out on the systems to confirm the responses given in the ICQs and that the control objectives were being met.

2.3 FINDINGS

- 2.3.1 The findings are based upon evidence obtained from stratified sampling/substantive testing.
- 2.3.2 The audit was conducted in conformance with the Public Sector Internal Audit Standards (PSIAS).
- 2.3.3 This report details all points arising during the audit review, full details of which are included in the Action plan contained within Section 3 of this report. We stress that these are the points arising via the planned programme of work and are not necessarily all of the issues that may exist.
- 2.3.4 The factual accuracy of this report has been verified by the officers involved in the audit.
- 2.3.5 Audit would like to thank all staff involved in the audit process for their time and assistance.

3. Action Plan: Electoral Registration 2013-14 S.010.13						
Ref. No.	Finding	Recommendation	Priority	Management Comment	Manager Responsible	Date to be Completed
1.	<p><u>Public Inspection of Electoral Registers</u></p> <p>The Auditor visited all seven West Dunbartonshire Council libraries effectively acting as a 'secret shopper' to inspect the Electoral Registers and ensure that the correct procedures are being followed. However it was evident that procedures are not being followed in accordance with the guidance available to staff. The following was noted:</p> <ul style="list-style-type: none"> At six of the libraries, guidance notes were not made available for reading prior to viewing the register At one of the libraries, there was no request to sign the appropriate form At all seven of the libraries, there was no supervision and in two of the libraries the inspection took place in a separate room 	<p>Management should advise the Libraries Service that procedures relating to the Public Inspection of Electoral Registers are not being followed at the majority of libraries and that it maybe useful if training could be provided in this regard.</p>	<p>Medium Risk</p>	<p>Consideration will be given to removing the registers from libraries as this is not a legislative requirement. Alternatively training could be offered to a senior member of libraries staff who can cascade training to relevant libraries staff.</p> <p>In the meantime, a letter reminding Library staff of their obligations will be issued to all libraries.</p>	<p>June Nelson</p> <p>Principal Administrative Officer</p>	<p>31.12.13</p>

3. Action Plan: Electoral Registration 2013-14 S.010.13						
Ref. No.	Finding	Recommendation	Priority	Management Comment	Manager Responsible	Date to be Completed
2.	<u>Upgrades To EROS</u> Where full upgrades to the Electoral Registration System (EROS) are required, these are typically applied to all three platforms (Live, Test & Beta) at the same time.	As a matter of best practice, it is recommended that full system upgrades are applied and tested in the Electoral Registration (EROS) Test system prior to being applied to the Live system.	Medium Risk	Management had previously agreed to this recommendation, but are aware that this has not always been applied for various reasons. Management will ensure that full upgrades will be applied and tested in the BETA system prior to being applied to the Live system.	David Paterson Systems Officer	Immediate Effect
3.	<u>Retention of Public Inspection Forms</u> The forms relating to the public inspection of registers were examined and it was noted that these were being maintained back to 2004.	The forms relating to public inspection records should be retained for a period of 1 year plus current, and all others should be destroyed.	Low Risk	The forms relating to public inspection records will be destroyed in accordance with the guidance.	June Nelson Principal Administrative Officer	Immediate Effect
4.	<u>Sales of Copies of the Register</u> All sales requests were examined for the period 1.4.12-31.5.13. From the total of 8 examined, the details relating to 1 of the requests was not recorded on the Information / Control Log.	Details relating to all requests should be fully documented on the Control Log to ensure records held are accurate.	Low Risk	Audit procedures will be put in place to ensure that all requests are recorded.	June Nelson Principal Administrative Officer	31.12.13

3. Action Plan: Electoral Registration 2013-14 S.010.13						
Ref. No.	Finding	Recommendation	Priority	Management Comment	Manager Responsible	Date to be Completed
5.	<p><u>Filing of Documentation for Sales of Register</u></p> <p>The documentation in relation to the Sales of copies of the Electoral Register was filed in an inconsistent manner i.e.:</p> <ul style="list-style-type: none"> • some requests were held in poly pockets and others were not. • details relating to the calculation of the charge was retained and others were not. • not all documentation was retained accordingly. 	Procedures for processing and filing requests for Sales of copies of the Electoral Register should be reviewed and a more consistent approach adopted.	Low Risk	<p>A standard proforma will be introduced to ensure a consistent approach.</p> <p>See also action 4 above for new procedures for logging and maintaining this information.</p>	<p>June Nelson</p> <p>Principal Administrative Officer</p>	31.12.13
6.	<p><u>Retention of Electoral Registers</u></p> <p>The Electoral Registers were checked in accordance with the Retention of Documents Policy and it was noted that 18 years of registers are being held. The earliest registers held are 1995-1996 although the policy states that these should be held for 15 years. Staff also advised the Auditor that Registers relating to the 1960's are retained in the basement, however these have been offered to local archivists should they wish to have them due to historic interest.</p>	The Registers held should be reviewed in terms of the number of years retained in the office and offered to Archivists or disposed as appropriate to ensure compliance with the Retention of Documents Policy.	Low Risk	Arrangements will be made for the disposal of the registers or offered to archivists.	<p>June Nelson</p> <p>Principal Administrative Officer</p>	31.10.13

3. Action Plan: Electoral Registration 2013-14 S.010.13						
Ref. No.	Finding	Recommendation	Priority	Management Comment	Manager Responsible	Date to be Completed
7.	<u>Street Index Request Forms</u> On examination of the Street Index Request forms received by the Admin Section, it was noted that staff from within the Technical Section who issue these forms are not always issuing the correct form and are also using old forms.	Staff from within the Technical Section should issue the appropriate request form to the Admin Section in accordance with the 'Street Index Instructions'.	Low Risk	In future, Admin staff will not accept incorrect forms received from Valuation staff and these will be sent back. Valuation staff will be notified of this. Valuation staff will be notified of this.	June Nelson Principal Administrative Officer Mark Docherty Divisional Assessor	Immediate Effect Immediate Effect

Dunbartonshire and Argyll & Bute Valuation Joint Board

Annual Audit Plan 2013/14



Prepared for Dunbartonshire and Argyll & Bute Valuation Joint Board
March 2014

Audit Scotland is a statutory body set up in April 2000 under the Public Finance and Accountability (Scotland) Act 2000. We help the Auditor General for Scotland and the Accounts Commission check that organisations spending public money use it properly, efficiently and effectively.

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Summary

Introduction

Our audit is focused on the identification and assessment of the risk of material misstatement in Dunbartonshire and Argyll and Bute Valuation Joint Board's ("the Board") financial statements. This report summarises our assessment of the key challenges and risks facing the Board and sets out the audit work that we propose to undertake in 2013/14. Our plan reflects:

- the risks and priorities facing the Board
- current national risks relevant to local circumstances
- the impact of changing international auditing and accounting standards
- our responsibilities under the Code of Audit Practice as approved by the Auditor General for Scotland
- issues brought forward from previous audit reports.

Summary of planned audit activity

1. Our planned work in 2013/14 includes:
 - an audit of the financial statements and provision of an opinion on whether:
 - they give a true and fair view of the financial position of the Board as at 31 March 2014 and its income and expenditure for the year then ended
 - the accounts have been properly prepared in accordance with the Local Government (Scotland) Act 1973 and the 2013 Code of Practice on Local Authority Accounting in the United Kingdom (the Code)
 - provision of the annual report on the audit addressed to the Board and the Controller of Audit
 - A review and assessment of the Board's governance and performance arrangements in a number of key areas including: review of internal controls; the adequacy of internal audit, standing orders and financial regulations.

Responsibilities

2. The audit of the financial statements does not relieve management or the Finance Sub-Committee, as the body charged with governance, of their responsibilities.

Responsibility of the appointed auditor

3. Our responsibilities, as independent auditor, are established by the Local Government (Scotland) Act 1973 and the Code of Audit Practice, and guided by the auditing profession's ethical guidance.
4. Auditors in the public sector give an independent opinion on the financial statements. We also review and report on the arrangements set in place by the audited body to ensure the proper conduct of its financial affairs and to manage its performance and use of resources. In doing this, we aim to support improvement and accountability.

Responsibility of the Treasurer

5. It is the responsibility of the Treasurer, as the appointed "proper officer", to prepare the financial statements in accordance with relevant legislation and the Code of Practice on Local Authority Accounting in the United Kingdom (the Code). This means:
 - acting within the law and ensuring the regularity of transactions by putting in place appropriate systems of internal control
 - maintaining proper accounting records
 - preparing financial statements timeously which give a true and fair view of the financial position of the Board as at 31 March 2014 and its expenditure and income for the year then ended.

Format of the accounts

6. The financial statements should be prepared in accordance with the Code which constitutes proper accounting practice.

Audit Approach

Our approach

7. Our audit approach is based on an understanding of the characteristics, responsibilities, principal activities, risks and governance arrangements of the Board. We also consider the key audit risks and challenges in the local government sector generally. This approach includes:
 - understanding the business of the Board and the risk exposure which could impact on the financial statements
 - assessing the key systems of internal control, and considering how risks in these systems could impact on the financial statements
 - identifying major transaction streams, balances and areas of estimation and understanding how the Board will include these in the financial statements
 - assessing and addressing the risk of material misstatement in the financial statements
 - determining the nature, timing and extent of the audit procedures necessary to provide us with sufficient audit evidence as to whether the financial statements give a true and fair view.
8. We have also considered and documented the sources of assurance which will make best use of our resources and allow us to focus audit testing on higher risk areas during the audit of the financial statements. The main areas of assurance for the audit come from planned management action and reliance on systems of internal control. Management action being relied on for the Board includes:
 - clear responsibilities for preparation of financial statements and the provision of supporting working papers
 - delivery of unaudited financial statements to agreed timescales with a comprehensive working papers package
 - completion of the internal audit programme for 2013/14.
9. Auditing standards require internal and external auditors to work closely together to make best use of available audit resources. We seek to rely on the work of internal audit wherever possible and as part of our planning process we carry out an early assessment of the internal audit function. Internal audit is provided by the internal audit section within the host authority, West Dunbartonshire Council. Overall, we concluded that the internal audit service operates in accordance with Public Sector Internal Audit Standards (PSIAS) and has sound documentation standards and reporting procedures in place.
10. We plan to place formal reliance on aspects of the work of internal audit in the following area, to support our audit opinion on the financial statements:
 - Main accounting

Materiality

11. International Standard on Auditing 320 provides guidance on the concept of materiality. We consider materiality and its relationship to audit risk when planning the nature, timing and extent of our audit and conducting our audit procedures. Specifically with regard to the financial statements, we assess the materiality of uncorrected misstatements, both individually and collectively.
12. When considering, in the context of a possible qualification, whether the misstatement of an item, or a number of items taken together, is material in terms of its monetary value, we use professional judgement and experience and internal guidelines from peers. An item may be judged material for reasons other than its monetary value. An inaccuracy, which would not normally be regarded as material, may be important for other reasons. When such an item affects a critical point in the accounts, its materiality has to be viewed in a narrower context (for example the failure to achieve a statutory requirement, or an item contrary to law). Such matters would normally fall to be covered in an explanatory paragraph in the independent auditor's report.

Reporting arrangements

13. The Local Government (Scotland) Act 1973 requires that unaudited financial statements are presented to the Board and Controller of Audit within three months of the end of the financial year. The Controller of Audit requires audit completion and issue of an independent auditor's report (opinion) by 30 September each year. A high level timetable is included at Appendix A of this plan, which takes account of submission requirements, planned audit committee dates and audit resources. A more detailed timetable will be agreed with the Treasurer in due course.
14. Matters arising from our audit will be reported on a timely basis and will include agreed action plans. Draft management reports will be issued to the responsible head of service and relevant officers to confirm factual accuracy. Responses to draft reports are expected within three weeks of submission. A copy of all final agreed reports will be sent to the Assessor and Electoral Registration Officer, Treasurer, Internal Audit and Audit Scotland's Performance Audit and Best Value Group.
15. We will provide an independent auditor's report to the Board and the Accounts Commission that the audit of the financial statements has been completed in accordance with applicable statutory requirements. After completion of the audit we will provide Members and the Controller of Audit with an annual report on the audit containing observations and recommendations on significant matters which have arisen during the course of the audit. All annual reports produced are published on Audit Scotland's website: (www.audit-scotland.gov.uk).
16. Planned outputs for 2013/14 are summarised at Exhibit 1.

Exhibit 1: Planned outputs

Planned outputs	Final report issued by
Annual Audit Plan	31/03/2014
Latest submission of unaudited financial statements with working papers package	30/06/2014
Report to Treasurer in terms of ISA 260 (Communication of audit matters to those charged with governance)	30/09/2014
Independent auditor's report on the financial statements	30/09/2014
Annual report to Members and the Controller of Audit	31/10/2014

Quality control

17. International Standard on Quality Control (UK and Ireland) 1 (ISQC1) requires that a system of quality control is established, as part of financial audit procedures, to provide reasonable assurance that professional standards and regulatory and legal requirements are being complied with and that the independent auditor's report or opinion is appropriate in the circumstances. The foundation of our quality framework is our Audit Guide, which incorporates the application of professional auditing, quality and ethical standards and the Code of Audit Practice issued by Audit Scotland and approved by the Accounts Commission. To ensure that we achieve the required quality standards Audit Scotland conducts peer review, internal quality reviews and has engaged the Institute of Chartered Accountants of Scotland (ICAS) to conduct a programme of external review.
18. As part of our commitment to quality and continuous improvement, Audit Scotland will periodically seek your views on the quality of our service provision. We do, however, welcome feedback at any time and this may be directed to the engagement lead, Elaine Boyd.

Independence and objectivity

19. Auditors appointed by Audit Scotland must comply with the Code of Audit Practice. When auditing the financial statements, auditors must also comply with professional standards issued by the Auditing Practices Board (APB) and those of the professional accountancy bodies. These standards impose stringent rules to ensure the independence and objectivity of auditors. Audit Scotland has in place robust arrangements to ensure compliance with these standards including an annual "fit and proper" declaration for all members of staff. The arrangements are overseen by the Assistant Auditor General, who serves as Audit Scotland's Ethics Partner.
20. Auditing and ethical standards require the appointed auditor to communicate any relationships that may affect the independence and objectivity of audit staff. We are not aware of any such relationships pertaining to the audit of the Board.

Audit issues and risks

Audit issues and risks

21. Based on our discussions with staff, attendance at Joint Board meetings and a review of supporting information, we have identified a range of risks for your organisation. These are summarised in table 1 below. Actions to manage these risks are either planned or already underway within the organisation. In the period prior to the submission of the unaudited financial statements, we will liaise with management on any new or emerging issues.

Table 1: Summary assurance plan

Risk	Source of assurance	Planned audit action
<p>Budget Setting</p> <p>As highlighted in our Annual Audit Report of October 2013, as a result of prior years' budget setting procedures, the Board has accumulated substantial reserves and resulting in a refund being issued to the three constituent local authorities. A review of the budget setting process should be considered to ensure budgets are aligned to future spending requirements. Assurances have been provided by the Board that the Assessor will work with Treasurer to ensure that Budgets accurately match expected expenditure which will be monitored going forward.</p>	<p>As part of 2014/15 budget setting process, measures have been taken to remove excessive contingency.</p>	<ul style="list-style-type: none"> Review agreed 2014/15 budget against 2013/14 outturn.
<p>Council Tax Valuation Roll Appeals</p> <p>The Board is in the process of performing a review of a large number of domestic premises to assess Council Tax</p>	<p>The Board has completed the majority of the work associated with this risk. Approximately 950 properties have been considered for a Council Tax banding</p>	<ul style="list-style-type: none"> Monitor progress through discussion with relevant officers. Report in the 2013/14 Annual Audit Report.

Risk	Source of assurance	Planned audit action
<p>bandings within ward 6 of the East Dunbartonshire Council area.</p> <p>There is a risk that this additional workload may hinder the Board in the performance of other duties as the resources may not be available to complete the work on time. An update was received in December 2013 stating that the Board was still on course to complete the majority of the required band amendments by the February 2014 deadline despite various issues such as sickness absence.</p>	<p>review. An initial review highlighted approximately 500 where the Board are of the opinion the Band E is justifiable and detailed inspection is not required.</p> <p>Inspection of the 433 remaining properties identified 386 where a band reduction from Band E to Band D is appropriate and 47 where the Band E should be retained. A further six properties require internal inspection however the Council Tax Payers have not responded to our requests for access.</p> <p>In addition there are 26 additional appeals which have been brought as a result of this issue. 25 are invalid in accordance with the statutory timetable and one is valid. The valid one will be cited for hearing before the Valuation Appeal Committee.</p> <p>There is an expectation of further appeals in relation to this issue, in particular regarding those properties deemed to be justifiably rated as Band E. The Board is of the opinion that any additional workload can be absorbed within existing resources.</p>	

Fees and resources

Audit fee

22. In determining the audit fee we have taken account of the risk exposure of the Board, the management assurances in place, and the level of reliance we plan to take from the work of internal audit. We have assumed receipt of a complete set of unaudited financial statements and comprehensive working papers package by 30th June 2014.
23. The agreed audit fee for the 2013/14 audit of the Board is £7,722 as summarised in Exhibit 2. Our fee covers:
- all of the work and outputs described in this plan
 - a contribution towards the costs of national performance studies and statutory reports by the Controller of Audit and the work of the Accounts Commission
 - attendance at Committee meetings
 - access to advice and information on relevant audit issues
 - access to workshops/seminars on topical issues
 - travel and subsistence costs.

Exhibit 2: Audit fee

Description	Audit fee 2010/11	Audit fee 2011/12	Audit fee 2012/13	Audit fee 2013/14
Total audit fee	£8,280	£8,011	£7,722	£7,722
% cash reduction on prior year	6.2%	-3.2%	-3.6%	0.0%

24. Where our audit cannot proceed as planned through, for example, late receipt of the unaudited financial statements or being unable to take planned reliance from the work of internal audit, a supplementary fee may be levied. An additional fee may also be required in relation to any work or other significant exercises outwith our planned audit activity.

Audit team

25. Elaine Boyd, Senior Audit Manager, Audit Services is your appointed auditor. The local audit team will be led by Laurence Slavin who will be responsible for the day to day management of the audit and who will be your primary contact. Details of the experience and skills of our team are provided at Appendix B. The core audit team will call on other specialist and support staff, as necessary.

Appendix A - Financial statements audit timetable

Key stage	Date
Testing and review of internal control systems and transactions (reliance on audit work at the host Local Authority).	30/05/2014
Meetings with officers to clarify expectations of detailed working papers and financial system reports	31/03/2014
Submission of unaudited council financial statements with working papers package	30/06/2014
Progress meetings with lead officers on emerging issues	Ongoing during the audit process
Latest date for final clearance meeting with Treasurer	16/09/2014
Agreement of unsigned financial statements for Audit Committee agenda, and issue of report to the Finance Sub-Committee on the audit of financial statements (ISA 260)	19/09/2014
Finance Sub-Committee date	24/09/2014
Independent auditors report signed	30/09/2014
Annual report to Members and the Controller of Audit	31/10/2014

Appendix B - Audit team

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

Elaine Boyd FCCA - Senior Audit Manager

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

Laurence Slavin CPFA Senior Auditor

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

Ian Docherty - Trainee Auditor

Ian joined Audit Scotland in 2011 as a Professional Trainee having completed a Bachelor of Laws (Honours) from the University of Glasgow. Ian began studying for the Institute of Chartered Accountant of Scotland qualification in September 2012.

Jim Cumming - Senior Auditor (ICT)

Jim has thirteen years' experience of public sector ICT audit with Audit Scotland, covering local government, health and the central government sectors. Prior to working for Audit Scotland, Jim spent 15 years in various IT development, quality, security, system administration and project management roles in engineering.

DUNBARTONSHIRE AND ARGYLL AND BUTE VALUATION JOINT BOARD

Report by the Assessor & Electoral Registration Officer

Valuation Joint Board - 20th June 2014

Subject: Policy & Procedure on Individual Performance Management for Senior Officers

1. Purpose

- 1.1** To seek Board approval of a Policy & Procedure on Individual Performance Management for Senior Officers.
- 1.2** To seek Board approval for a Performance Management Committee, consisting of the Board Convenor and Vice Convenor to be established to carry out the Performance Management Review of the Assessor & ERO as outlined in the Policy & Procedures and the Appendices thereto.

2. Recommendations

- 2.1** It is recommended that the Board approves the attached Policy & Procedure on Individual Performance Management for Senior Officers
- 2.2** It is recommended that the Board approves that a Performance Management Committee, consisting of the Board Convenor and Vice Convenor be established to carry out the Performance Management Review of the Assessor & ERO as outlined in the Policy & Procedures and the Appendices thereto.

3. Background

- 3.1** At its meeting on 22nd November 2013, the Joint Board agreed that the Assessor & Electoral Registration Officer should liaise with West Dunbartonshire Council's People and Transformation section to identify options available for the performance appraisal of Senior Officers within the Board.

4. Main Issues

- 4.1** The attached draft Policy, Procedure and Appendices have been drafted in line with the policy which is currently in operation within West Dunbartonshire Council, amended where appropriate for the purposes of the Valuation Joint Board.

5. People Implications

- 5.1** The implementation of this policy and procedure will have minor resource implications for the Assessor & ERO and the Depute Assessor & ERO. There

will also be an additional requirement on the members of the Performance Committee to carry out the Reviews of the Assessor & ERO and make/receive reports as per the Policy and Procedures.

6. Financial Implications

- 6.1** There should be no, or only de minimus, financial implications for the Joint Board, unless specific training requirements are identified which are beyond current budgetary provision.

7. Risk Analysis

- 7.1** No Risk assessment was deemed to be required.

8. Equalities Impact Assessment (EIA)

- 8.1** There is unlikely to be any Equalities Impact. Indeed the formalisation of such a policy should ensure that all post holders are treated in an equitable fashion.

9. Consultation

- 9.1** The People and Transformation section of West Dunbartonshire Council's HR&OD have been consulted on the application of the Policy and Procedure within that authority.

Name: David C Thomson

Title: Assessor & Electoral Registration Officer

Date: 20th June 2014

Person to Contact: David C Thomson, Assessor & Electoral Registration Officer.
235 Dumbarton Road, Clydebank
Tel: 0141 562 1260
E-mail: david.thomson@dab-vjb.gov.uk

Appendices: Policy & Procedure on Individual Performance Management for Senior Officers
Appendix A: Roles
Appendix B: Timeline
Appendix C: PMDP Form
Appendix D: Competency Framework

Background Papers: None.



*Dunbartonshire and Argyll & Bute
Valuation Joint Board*

Policy and Procedure on Individual Performance Management for Senior Officers

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Policy on Performance Management for Senior Officers

1. INTRODUCTION

- 1.1 Dunbartonshire and Argyll & Bute Valuation Joint Board (“the Joint Board/the Board”) recognises the importance of establishing a supportive framework to enable Managers to effectively manage performance, whilst ensuring employees know and understand what is expected of them, and have the necessary skills and ability to deliver on these expectations.
- 1.2 Performance Management establishes a shared understanding about what is to be achieved and an approach to leading and developing people which will ensure that it is achieved.
- 1.3 Performance Management should relate to every activity of the Joint Board set in the context of its HR policies, culture, style and communication systems. It therefore requires to be:-
 - *Strategic* – relates to broader issues and longer-term goals
 - *Integrated* – linking to various aspects of the business, people management, and individuals and teams.
- 1.4 To achieve effective management of individuals and teams and the achievement of high levels of organisational performance it requires to incorporate:
 - Performance improvement - throughout the Board, for individual, team and organisational effectiveness
 - Development - unless there is continuous development of individuals and teams, performance will not improve
 - Managing behaviour - ensuring that individuals are encouraged to behave in a way that allows and fosters better working relationships and represents the organisation’s values
- 1.5 An effective performance management framework will ensure that:
 - managers manage effectively;
 - managers ensure the people or teams they manage know and understand what is expected of them;
 - employees have the skills and ability to deliver on these expectations;
 - employees are supported by the Board to develop personal capacity to meet these expectations:

- employees are given feedback on their performance:
 - employees have the opportunity to discuss and contribute to individual and team aims and objectives
 - managers are aware of the impact of their own behaviour on the people they manage and identify and exhibit positive behaviours
- 1.6 Performance management is a process which operates as a continuous cycle. Statutory duties provide the starting point for service goals, followed by agreement on performance and development, leading to the drawing up of plans between individuals and managers, with continuous monitoring and feedback supported by informal and formal reviews.
- 1.7 The Board's Policy and Procedure on Performance Management for the Assessor/ERO and Depute Assessor/ERO has been developed with the above in mind.

2. DEFINITION

2.1 Performance management is described as

¹"a process which contributes to the effective management of individuals and teams in order to achieve high levels of organisational performance."

3. SCOPE

3.1 This Policy and Procedure provides for the performance management of the Senior Officers (Reviewees) within Dunbartonshire and Argyll & Bute Valuation Joint Board by the appropriate Reviewers.

4. KEY PRINCIPLES

4.1 The Performance Management Policy has three main objectives:

1. To optimise performance effectiveness within a framework of competency, skills, and behaviours
2. To identify and address issues of under performance at the earliest opportunity and to identify and agree an Action Plan for improvement
3. To provide a framework for continuing personal and professional development

5 LEGISLATIVE/POLICY FRAMEWORK

5.1 The Policy and Procedure has been developed in line with best practice.

6. REVIEW

6.1 The Policy and Procedure will be reviewed at appropriate intervals.

¹ Armstrong M and Baron A (2004) Managing Performance: Performance Management in Action

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOIN BOARD

PROCEDURES ON INDIVIDUAL PERFORMANCE MANAGEMENT FOR SENIOR OFFICERS

1. The Performance Management Framework

1.1 The overarching aims of Dunbartonshire and Argyll & Bute Valuation Joint Board's individual performance management framework are:

- to create a high performing organisation that is well equipped to meet day-to-day and future challenges
- to continuously improve the way we work
- to deliver a high quality service to the communities of Dunbartonshire and Argyll & Bute.

1.2 Performance management for individuals is designed to:

- ensure that individuals are clear about their role and how they should fulfill it;
- link the individual's role and objectives to the statutory duties and objectives set out in the Board's Service Plan;
- ensure that individuals and their line managers agree and review objectives and priorities;
- ensure that individuals review their performance against objectives and ensure they are making the best possible contribution;
- facilitate the opportunity for individuals and line managers to give and receive feedback in order to develop and improve performance;
- ensure that ineffective performance is identified quickly and support provided promptly to raise it to an acceptable standard

1.3 Ownership of the process by all those involved is fundamental in implementing the framework successfully and for it to be an integral part of our people management practice. An overview of the key roles and responsibilities is illustrated at Appendix A.

1.4 The Performance Management Framework comprises a number of key stages, each of which is carried out within the Annual Performance Review cycle:

1. Objective and target setting

2. Personal Development Planning
3. In-year review and feedback meetings
4. Formal Performance Review and Assessment

The reporting year will operate from the 1st April to 31st March and a timeline of the key stages within the performance cycle is illustrated at Appendix B.

The Performance Management and Development Plan Form

- 1.5 A Performance Management and Development Plan (PMDP) form (Appendix C) has been designed to capture a record of the objectives set, assessment of competency, a personal development plan and feedback on performance. Further guidance on completion of the relevant sections is included within this guidance

2 Personal Performance Objectives

- 2.1 For the Assessor/ERO and Depute Assessor/ERO, most objectives are likely to be statutory or strategic in nature. However, they should also be cognisant of 'maintenance' objectives. Performance management provides an opportunity to align the goals and objectives of individuals with those of the organisation set out within the Service Plan. Objectives should focus on the most important aspects of the role and should be Specific, Measurable, Achievable, Realistic and Timescaled (SMART).
- 2.2 Objectives will be agreed with the line manager and incorporate tangible measures of achievement, i.e. targets. An average of 5 - 7 objectives is appropriate.

Aligning performance measures to organisational goals

- 2.3 Prior to the start of the performance cycle a top-down approach will be adopted with a focus on key corporate issues which will be necessary to embed in all managers objectives. The Assessor/ERO will lead in identifying organisational performance priorities for the forthcoming year, which will then cascade to all management levels.
- 2.4 It is envisaged that this approach will focus on only one or two key areas which are fundamental for all managers to embed within their personal and team performance.

People management objective(s)

- 2.5** The management and development of our staff is vital in creating a culture of high performance where the contribution of everyone to organisational success is valued. All people managers should have at least one people management objective which reflects actions relating to key people management practice, including:
- managing individual and team performance
 - team communication
 - personal development of staff
 - networking and cross-boundary working

3 The Annual Performance Review Cycle

Stage 1: Agreeing objectives and targets

- 3.1** The first stage of the process will be a meeting between the individual and line manager to discuss and agree objectives and targets. Both parties should prepare for the meeting beforehand to facilitate a successful outcome and encourage an open discussion on performance expectations. Jobholders are encouraged to take the lead and forward draft objectives to their line manager prior to the meeting.
- 3.2** **Objectives** are the tangible goals for measuring individual performance and it is important that these reflect:
- specifically what needs to be achieved and by when
 - a link to strategic and Board priorities
 - a link to Service Plan objectives
 - personal improvement
- 3.3** **Targets** are the agreed measures of achievement which underpin the objectives and describe the specific high level actions and/or milestones which progress development and delivery of the objective. There are no restrictions on the number of targets and its expected these will incorporate more detail and measures on what will actually be completed by the job holder.
- 3.4** Section 1 of the PMDP form should be completed to reflect the agreed objectives and targets. There may be a need to meet on two or three occasions to finalise the agreement of objectives.
- 3.5** Objectives should be set in accordance with the annual objective setting and performance review timeline (see Appendix B) and dates should be agreed for relevant review and feedback meetings.

Stage 2: Reviewing Competency and Personal Development Planning

- 3.6** The individual performance management process is a vehicle through which personal development is focused and encouraged. A Personal Development Plan must therefore be developed annually for each individual covered by the framework. However, the personal development planning process is flexible and responsive to the changing needs of the Board and should be reviewed regularly to reflect ongoing development needs.
- 3.7** The objective setting meeting and subsequent performance reviews will afford both the individual and line manager the opportunity to discuss any development needs. This may focus on broadening the current role, learning new skills for a different role, or considering how the individual's career could develop.
- 3.8** In agreeing a Personal Development Plan, the line manager must always take account of affordability.
- 3.9** The Personal Development Plan will be completed and signed by the individual and line manager.

The Competency Framework and assessing competence

- 3.10** The Competency Framework (Appendix D) underpins the Performance Management Framework and is a combination of the skills and behaviours needed to perform a senior officer role to the required and expected level. However, it should be recognised that not all competencies will apply to every senior officer.
- 3.11** There are ten Management Competencies in the Framework and they are:
1. Leading others
 2. Co-operative working
 3. Developing others
 4. Communicating effectively
 5. A driver for service improvement
 6. Problem solving and analysis
 7. Strategic awareness and commitment
 8. Management planning
 9. Taking initiative and managing change
 10. Organisational, political, and financial awareness
- 3.12** The competencies encompass more than the ability to carry out a task or activity (a skill), and accentuate the focus on “how” the individual should carry out the role in the achievement of his or her objectives (behaviour).

- 3.13** A review of an individual's competency should be completed by comparing the level of competence demonstrated by the individual against the organisation's competence framework. An evidence based approach must be adopted by reflecting on real examples and situations and reviewing the skills and attributes demonstrated by the individual. Section 2 of the PMDP form should be completed to reflect the outcomes of this assessment.
- 3.14** Where a gap is highlighted in a particular competency this should be discussed and relevant learning and development interventions identified. In deciding appropriate learning activities consideration should be given to the value of development via experiential learning, utilising in-house expertise and talent to mentor or coach the individual.
- 3.15** The development needs and related learning activities should be recorded within the personal development plan at section 3 of the PMDP form.

Stage 3: Reviews and feedback

- 3.16** For performance reviews to be truly successful they need to encourage a continuous dialogue with regular feedback meetings. The third stage of the process will be formal in-year performance review meetings and it is recommended that at least two meetings should be held within the review cycle (see Appendix B).
- 3.17** Similar to the objective setting meetings both parties should prepare beforehand with individuals undertaking some level of self-assessment by evaluating their performance and using this as a basis for discussion. This can improve the quality of the meeting and encourages the job holder to feel actively involved in the process. The individual self-assessment (PMDP section 4) should be completed and referred to the line manager at least two weeks prior to the review meeting.
- 3.18** The purpose of these meetings will include reflection on past performance and achievement but also a focus on future plans and aspirations. In discussing performance it is important to use examples and evidence based feedback to avoid a subjective discussion. The discussion should include:
- a measure of progress towards meeting objectives and targets
 - feedback for the individual on their performance, emphasising what has been done well, their management style, and what may need to improve
 - exchanging views on performance

- identifying what needs to be accomplished next
- assessing any further support (including development) that may be required

The outcomes of these meetings are recorded at section 4 on the PMDP form.

Stage 4: Performance Review and Assessment

3.19 The final stage of the process is the formal performance review and assessment meeting. Both parties need to prepare for this meeting and individuals should again complete a self-assessment (PMDP section 4) and forward this to the line manager approximately two weeks in advance of the performance assessment meeting.

3.20 In self-assessing performance the individual should:

- review progress and achievements during the performance year and assess whether each target is complete, partly complete, or ongoing
- provide reference to evidence of achievements and/or progress
- include supplementary comments to explain the assessment
- include explanation of anything which helped and/or hindered their performance

3.21 The line manager will undertake a written performance review for the individual and prepare for the assessment meeting to include discussion on:

- how well the individual has performed and achieved their objectives, including how the competencies have been demonstrated
- feedback and evidence that supports this
- factors which may have affected performance (inside and outside the individual's control)
- a review of how development plans have been implemented
- the individual's self assessment form
- the overall performance assessment ratings for performance

The line manager will then complete section 5 and 6 of the PMDP form and provide an overall performance assessment.

3.22 The performance review and assessment meeting is the opportunity for the line manager and individual to have a full and frank discussion about the achievement of objectives, the competencies used in achieving objectives and the personal and professional development during the

previous review year. The line manager should also discuss with the individual the rationale for the assessment. Following the meeting, both parties should sign the form to confirm the outcomes of the performance assessment meeting and the individual may also, if he/she wishes, complete the 'comments' box on the form.

3.23 The performance assessment meeting may also include some preliminary discussions on objectives and personal development for the forthcoming year. However, a separate meeting should always be held to agree and document objectives for the following Performance year.

3.24 All forms will be retained securely and confidentially by the line manager and copies will be provided to the individual for their personal file.

4 Performance Review and Assessment markings

4.1 Performance will be formally reviewed and assessed on an annual basis at the performance review and assessment meeting.

4.2 The overall performance assessment will take into account the achievement of objectives and targets i.e **what** has been achieved); the levels of management competency displayed (i.e **how** the objectives have been delivered); and the commitment to and use of personal and professional development.

4.3 The overall rating will fall into one of the following 4 categories of:

- Exceptional
- Fully effective
- Partly effective
- Unsatisfactory

4.4 The four performance levels are defined below. The definitions are necessarily broad, and some judgement requires to be exercised.

- **Exceptional:** The individual is likely to
 - i. Deliver and significantly exceed their agreed objectives;
 - ii. Have gone beyond their agreed objectives and expected levels of performance, producing viable new ideas and new approaches which may, for example, improve efficiency, deliver savings or develop team working; and
 - iii. Worked in partnership with colleagues, and others, helping them as required.

- iv. Regularly demonstrate high levels of competency in line with the '*Competency Skills and Behaviour Framework*' and the appropriate behavioural competencies in the achievement of objectives and day-to-day contact with others.
 - v. Display a high level of commitment to personal and professional development and utilise this to achieve effective outcomes.
- **Fully effective:** The individual is likely to
 - i. Have delivered a strong overall performance within their agreed objectives.
 - ii. Have a clear understanding of the appropriate behavioural competencies and demonstrate the application of most of the competencies in the achievement of objectives and in day-to-day contact with others.
 - iii. Show commitment to personal/professional development and utilise this to achieve effective outcomes.
- **Partly effective:** The individual is likely to
 - i. Deliver some acceptable work but show weaknesses in overall performance.
 - ii. Fall short of demonstrating application of the appropriate behavioural competencies, however, displays evidence of understanding the importance of these.
 - iii. Display some commitment to personal / professional development but generally fails to demonstrate application in effective performance outcomes.
- **Unsatisfactory:** The post-holder is likely to
 - i. Fall short of the standards required in meeting short and long-term objectives
 - ii. Fail to demonstrate general understanding and application of behavioural competencies
 - iii. Fail to demonstrate commitment to, or application of personal / professional development.

- 4.5** Assessment markings of 'Partly effective' or 'Unsatisfactory' should be tackled quickly and support provided promptly to raise performance to an acceptable standard. Under such circumstances performance improvement measures should be formally implemented.

Policy and Procedure on Individual Performance Management for Senior Officers

Roles & responsibilities

Individual performance management provides an opportunity for line managers and individuals to meet and engage in an open dialogue about performance, development and the support needed to facilitate this.

The roles and responsibilities within the process are:

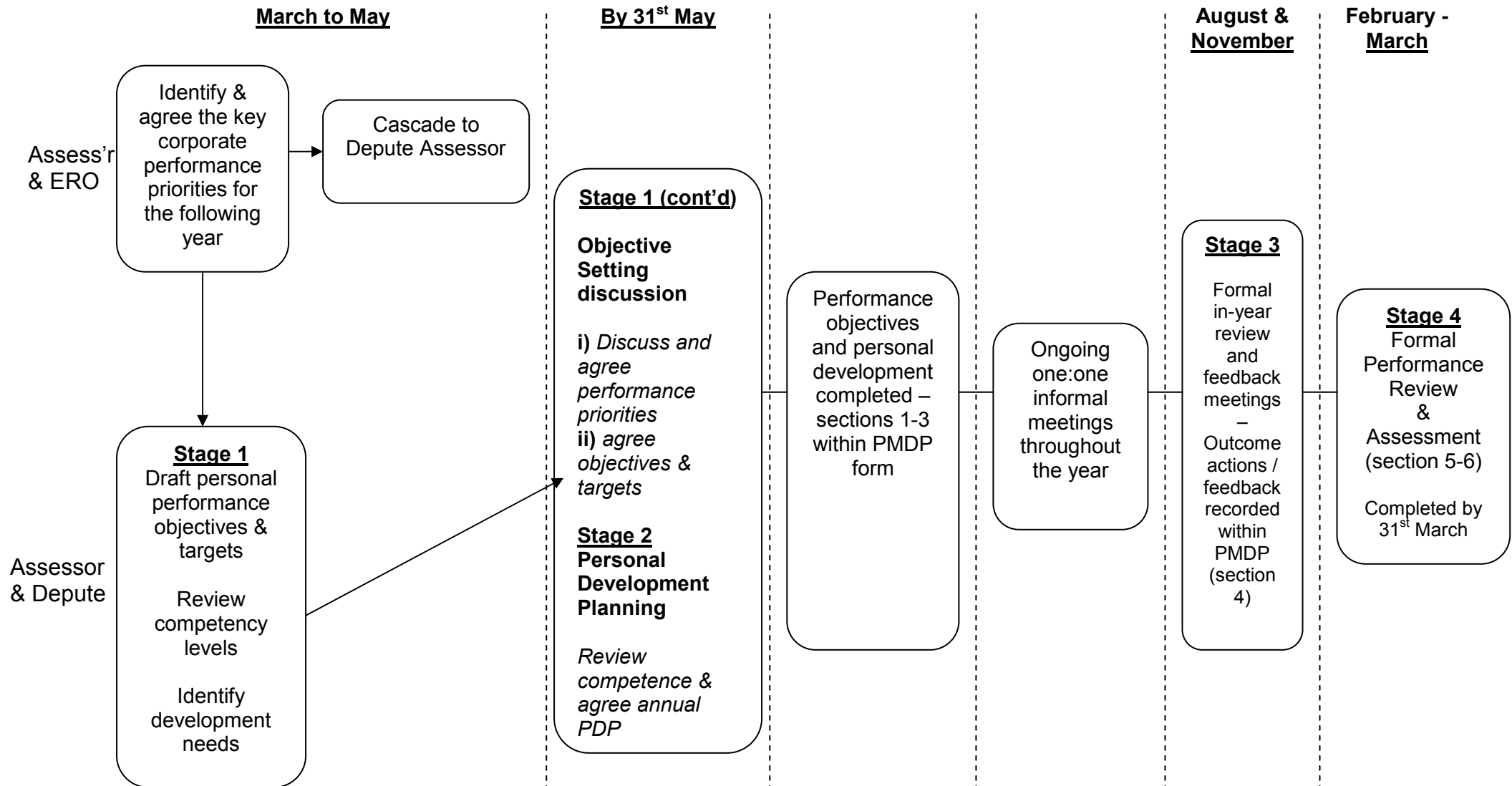
- i. **Line Managers** are ultimately responsible for managing their staff's performance and should:
 - discuss and agree SMART objectives with staff;
 - ensure that individuals understand how their objectives will contribute to the successful delivery of the Statutory Duties and Service Plan;
 - discuss and agree individual learning and development needs and opportunities;
 - ensure that individual Personal Learning Plans are completed;
 - monitor performance regularly and provide ongoing support and feedback;
 - give praise and thanks when it is due;
 - identify less than effective performance as soon as it arises and deal with it in accordance with the agreed procedures;
 - carry out timely reviews so that staff do not feel their contribution, performance and development is unimportant
- ii. **Individual jobholders** need to keep track of their own performance and development, self-assessing their progress against objectives; the framework encourages individuals to :
 - draft, discuss and agree SMART objectives for the forthcoming performance review year with their line manager;
 - consider any learning and development needs associated with successful delivery of the objectives; these should be incorporated within a Personal Learning Plan;
 - ensure objectives are agreed by 31 May and they understand how objectives will contribute to the delivery of services and link to Statutory duties and Service Plan;
 - agree dates for in-year review meetings and prepare for the discussion in advance;
 - perform effectively against objectives and deliver the agreed outcomes; and
 - monitor their own performance and contribute actively to the discussion of performance and further development needs with their line manager.

iii. Performance Management Committee will formally oversee the performance management system for the Assessor/ERO and Depute Assessor/ERO. This will include:

- In conjunction with the Assessor and ERO, discussing and agreeing his/her individual performance objectives and targets
- In conjunction with the Assessor & ERO, discussing and agreeing his/her personal development plan
- Approving any financial costs associated with the Assessor & ERO's personal development plan
- Undertaking the annual formal performance review and assessment of the Assessor & ERO's performance
- Receiving a report from the Assessor & ERO on the annual objectives and targets of the Depute Assessor & ERO. This will be supplemented by a presentation from the Depute Assessor/ERO if required.
- Receiving a recommendation report from the Assessor & ERO on the outcomes of the annual review and assessment undertaken by the Assessor & ERO for the Depute Assessor & ERO and agreeing the outcomes

Appendix B

Performance Review for Assessor/ERO and Depute Assessor/ERO - timeline



Appendix C

INDIVIDUAL PERFORMANCE MANAGEMENT & DEVELOPMENT PLAN

Job Holder details

Name		Reporting period		
Job Title		Review meeting dates		
Service Area				

Line Manager details

Name		Job Title	
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Section 1: Performance objectives & targets – complete by 31st May

<i>Objective(s)</i>	<i>Targets (Actions & agreed measures of achievement)</i>
Objective 1	
Objective 2	
Objective 3	
Objective 4	
Objective 5	
Objective 6	
Objective 7	

Objectives Agreed: Job Holder

Line Manager:

Date:

Section 2: Personal competency review

<i>Competency</i>	<i>Evidence/example of strength</i>	<i>Areas for further development</i>
Leading others		
Co-operative working		
Developing Others		
Communicating effectively		
A driver for service improvement		
Problem solving & analysis		
Strategic awareness & commitment		
Management planning		
Taking initiative & adapting to change		
Organisational, political & financial awareness		

Section 3: Personal Development plan

The personal development plan is a record of the agreed learning and development activities. It should be reviewed regularly to identify any further development needs and also evaluate how learning has been implemented, and the impact this has on performance.

Development need <i>(link to competency review and objectives)</i>	Learning intervention <i>(what activities will address the needs?)</i>	Timescale <i>(for completion)</i>	Cost <i>(if known)</i>	Expected Outcome	Post activity review <i>How has performance changed/ improved?</i>

Section 4: Self-assessment of performance against objective and targets

*Prior to each performance review meeting (mid-year and end-year) a self-assessment of progress and achievement against the agreed objectives and targets should be completed by the individual jobholder and forwarded to the line manager. **For each target** the individual should indicate their assessment of progress as either complete, partly complete, or ongoing, and provide relevant supplementary comments.*

Objective(s)	Targets (Actions & agreed measures of achievement)	Extent to which objective and targets achieved (i.e Complete / Partly complete / Ongoing)	Evidence
Objective 1			
Objective 2			
Objective 3			
Objective 4			
Objective 5			
Objective 6			
Objective 7			

Section 5: Final performance review & assessment

The line manager should assess and comment how effectively each of the objectives has been delivered and whether there were any factors which may have influenced the achievement within objectives. In assessing the performance level achieved the line manager should also consider how the leadership competencies were demonstrated through the delivery of each objective.

Objective	Comment on performance achieved	Comment on demonstration of competency
Objective 1		
Objective 2		
Objective 3		
Objective 4		
Objective 5		
Objective 6		
Objective 7		

Section 6: Performance review & assessment – overall assessment

Line managers should refer to the assessment ratings descriptions outlined within the procedure guidance.

(i) Performance Assessment

- **Exceptional** ☐
- **Fully Effective** ☐
- **Partly effective** ☐
- **Unsatisfactory** ☐

(ii) Line manager comments - *the line manager should use the space below to set out their observation of the individual's overall performance, briefly explaining the extent to which the objectives for the year have been achieved, any major strengths in performance and, where relevant, potential areas for development should be highlighted.*

(iii) Individual comments – *the individual should be invited to comment below*

Line manager: **Individual jobholder:** **Date:**



*Dunbartonshire and Argyll & Bute
Valuation Joint Board*

Competency, Skills & Behaviours Framework for Senior Officers

Core Competencies
1 Leading others
2 Co-operative working
3 Developing others
4 Communicating effectively
5 Driver for service improvement
6 Problem solving and analysis
7 Strategic awareness and commitment
8 Management planning
9 Taking initiative and managing change
10 Organisational, political and financial awareness

1. Leading others

Ability to take others forward to achieve a goal and create a forward direction that is embraced by the whole team. Provides inspiration to others, promoting and encouraging new ways of thinking on service delivery, and supporting the Board to achieve its overall goals. Creates a climate that encourages a culture of trust, openness and effectiveness

As leaders we should:

- Get enthusiastic 'buy in' from our team for the vision, goals, and direction set
- Be completely open with own views and encourage others to do the same
- Build partner relationships and work cooperatively with other departments
- Maximise the team's resources to achieve exceptional results in line with Board objectives
- Use awareness of team dynamics and group situations to generate a collaborative work climate
- Empower and support team colleagues to achieve optimal performance and growth
- Adapt management style to provide an effective degree of focus and direction for team colleagues
- Develop and support others to take initiative in managing operations
- Influence others to own their contribution to the Board's goals
- Build trust and respect by genuinely seeking to understand the thoughts, opinions, and feelings of others even if they differ from own
- Make the diversity of the team a positive asset in its operation whilst fostering a culture of mutual respect
- Be a highly visible leader articulating and living by the Corporate values

Ineffective behaviours may include:

- Not providing clear focus and direction for others
- Avoidance of translating Board strategy into own service areas
- Working in silos, not taking wider plans and objectives into account, with little consideration of the impact on other business areas
- Preferring to do tasks ourselves, with little attempt to delegate to or empower others
- A lack of effective use of the team to achieve Board goals
- Seeing the diversity of the team as a barrier rather than an asset
- A lack of consistency between words and behaviour

2. Co-operative working

Encourages and maintains open, positive, working relationships with a wide range of colleagues. Creates a shared vision and works co-operatively with others to achieve goals for self, the team, and the Board. Supports an empowered attitude amongst staff and colleagues including challenging unnecessary bureaucracy.

As leaders we should:

- Excel in team working situations influencing and getting 'buy in' from team members
- Build and maintain excellent relationships with colleagues, willing to share knowledge and experience where needed
- Be open and respectful of others and build high levels of trust
- Drive and influence others to achieve goals, appreciating the differing work styles of colleagues and staff
- Actively demonstrate by example the importance and value of working with others
- Create a strong team spirit and value the contribution made by all
- Understand the strength and limitations of others and coach for improvement
- Share resources and contribute to the achievements of other's objectives in the pursuit of the Board's goals
- Provide support and autonomy in allowing others to lead, and knowing when to step back

Ineffective behaviours may include:

- A lack of support for colleagues, and no initiation of cooperative work relationships
- Generally preferring to work alone than as part of a team
- Responding when required but does not follow up to establish networks of contacts
- Showing limited consideration for colleagues or their issues
- Does not demonstrate respect for others and at times may undermine others through eg impatience, being dismissive of others' ideas, and displaying intolerance
- Does not display cooperation when part of a team; may not share information with others

3. Developing Others

Supporting, motivating and developing individuals to deliver effective performance through challenging goals and a commitment to developing personal potential. Embraces personal development and works with others giving and receiving feedback to help them achieve their goals.

As leaders we should:

- Agree challenging and stretching individual objectives with staff and support them to deliver these through a 'can do' approach
- Manage and monitor team and individual performance, supporting and coaching where required
- Encourage and stretch people to develop their skills with long-term business and personal plans in mind
- Lead by example and be seen as a role model in identifying personal development needs and displaying enthusiasm for development activity
- Seek and understand staff's individual strengths, development needs, and aspirations and motivate them to achieve their aims, objectives, and career ambitions
- Give feedback and seek opportunity to gain feedback on own performance, demonstrating good self awareness
- Demonstrates understanding of the motivation of others, building self-belief and using it to develop them
- See mistakes as opportunities to learn and improve for future performance, creating a climate of learning
- Tackle poor performance and inappropriate behaviour

Ineffective behaviours may include:

- Lacking awareness of our staff as individuals
- Being unclear about the need to develop others, and does not see it as part of their role
- No active support or encouragement for others in undertaking development opportunities
- Providing only negative feedback and not encourage discussion on development
- Tendency to accept of current levels of performance and reluctant to tackle performance issues with staff

4. Communicating Effectively

Communicates with confidence and flair adapting style and content to a range of situations, levels, and audiences. Creates a clear and compelling vision for the service through a variety of communication methods.

As leaders we should:

- Gain commitment through an influential communication style which effectively persuades and inspires the audience
- Be confident and articulate when communicating; is engaging and interesting to listen to
- Adapt our communication style and be responsive to the needs of the audience, utilising inclusive language convincingly
- Be clear and concise in conveying complex information to facilitate others understanding
- Communicate persuasively both orally and in writing, expressing thoughts and ideas concisely
- Use a range of media to get messages across and maximise the quality and impact of our communications
- Demonstrate skill and confidence in responding to the media
- Listens actively to others to understand viewpoints and ideas being expressed; respects the input of others
- Actively engages in open dialogue with colleagues and staff, involving them at the earliest opportunity

Ineffective behaviours may include:

- Delivering communication which is either too long winded or too short to effectively get the message across
- Using a one dimensional style of communication – little variety or few techniques to engage audience
- Conveying information but not persuading and generating commitment
- Rambling or unfocussed in written or oral communications tending to drift from one topic to another
- Only listen with an interest in what it means for us and show a lack of responsiveness to the needs of different audiences
- Do not seek clarity when uncertain about information or instruction

5. A Driver for Service Improvement

Drives a culture of performance, meeting customer needs and improving service delivery by using systems of continuous performance improvement. Understands that the Board serves many different customers and is enthused to provide an efficient, business-like service.

As leaders we should:

- Actively seek to ensure people are up to date with strategic issues affecting the Board
- Maintain an up-to-date knowledge of all areas of the business and levels of performance in service delivery
- Propose new and perhaps radical solutions that may fundamentally change the way the service is operated and delivered
- Realise the different stakeholders of the Joint Board and service their requirements
- Use business information to propose improvements in resource allocation where necessary
- Be entrepreneurial; spot and exploit opportunities to increase the Boards effectiveness
- Understand the financial implications of own actions and take account of these, making proposals for improvements
- Build financial concerns into own planning, seek opportunities to reshape finances to optimise services
- Work with other partners to provide measurably better provision for service users
- Use the Board's equalities agenda and functions as a driver for positive change

Ineffective behaviours may include:

- Little effort to keep informed about the business or commercial aspects of the Board particularly when considering future plans
- Lacking awareness or interest in the financial impact of own actions
- Making suggestions for improvements but business implications are not thought through
- A lack understanding the Board's equalities agenda and not seeing it as a function of service delivery

6. Problem Solving and Analysis

Analyses issues and breaks them down into their component parts. Makes methodical decisions and rational judgements based on relevant information. Critically analyses complex verbal and numerical data and brings business acumen to problem solving.

As leaders we should:

- Identify the main components of a problem or situation not obvious to others
- Have ability to critically analyse complex verbal and numerical (statistical) data and draw succinct and sound conclusions
- Evaluate complex information and formulate useful explanations
- Analyse and integrate facts, figures or information identifying key issues, trends and root causes
- Be insightful - get to the root of a problem quickly and determine effective solutions
- Generate options for solutions and weigh the value of each, balancing risk against desired outcomes, and considering the long term impact of our decisions
- Use business information to consider the new and more effective way to solve problems
- Draw on the advice and input of others in making decisions
- Accept responsibility and accountability for decisions made

Ineffective behaviours may include:

- Tend to take problems at face value without significant analysis
- Analyse problems from narrow perspective; may overlook impact of operational or financial interests in problems
- Do not identify all of the pertinent points, getting bogged down in complexity and perhaps missing causal links or relationships
- Responds to problems and tasks as they arise rather than making plans
- Presents some analysis of data but does not develop solutions
- 'Passes the buck' for responsibility and accountability to others

7. Strategic Awareness and Commitment

Committed to developing and delivering the Board vision and mission, and seek to improve the way the Board services are delivered. Understand the 'bigger picture' and its impact on day-to-day working.

As leaders we should:

- Be instrumental in setting the vision and mission for the Board and gain commitment from staff and colleagues in delivery
- Ensure the vision takes account of all relevant factors, strategic and operational and balances this with optimum delivery of services
- Ensures self and others keep a focus on the wider picture while working and monitoring day to day activity
- Research external sources of intelligence to help develop future strategic thinking and uses a range of information sources to keep up-to-date; encourages colleagues to do likewise
- Develop new ideas about issues affecting own service area
- Translate the strategy into workable operational plans and assists others in doing likewise
- Persuade that strategy must account for all factors affecting the Board

Ineffective behaviours may include:

- A lack understanding or commitment to the Board's strategy or its delivery
- A focus predominantly on the detail or operational side of tasks and becoming involved in 'micro-managing'
- Managing progress against plans but with no link to strategic objectives
- A lack of clarity about how they or their efforts fit into the strategy
- Does not see their role to enthuse others about the Board's strategy

8. Management Planning

Able to prioritise own workload effectively driving through the delivery of longer term plans. Plans budgets and sets forecasts. Uses resources sensibly both people and finance. Is proactive and able to take immediate actions to avoid any potential risks.

As leaders we should:

- Prioritise workloads optimally taking account of resources and timescales
- Have a clear focus on project importance, ensuring time and available resources when setting priorities
- Sets short, medium and long term schedules with contingency plans, to meet deadlines
- Ensure plans include budget forecasts, and an assessment of any risk elements
- Demonstrates effective utilisation of resources, both people and financial
- Plans are clearly linked to deliver the objectives of the Board's Service requirements
- Flexible and responsive in effectively adapting plans when faced with changing demands
- Identifies key project stages and monitors progress against these

Ineffective behaviours may include:

- Managing activities and projects on an ad-hoc basis with no clarity on progress
- Focusing time and urgency in prioritising work on a day-to-day basis
- Not demonstrating the setting of objectives for self or others, and no evidence of planning
- A lack of follow through on commitments
- Leaves things to the last minute or muddles through

9. Taking initiative and managing Change

Projects confidence in embracing and driving change. Initiates and successfully steers change in order to improve existing organisational practices. Able to take initiative for change on areas that will improve working practices and motivates others to work through change.

As leaders we should:

- Take an innovative approach to identifying solutions, improvements and new ways of working for the Board
- Embrace and promote change, influencing others to respond and adapt to it
- Demonstrate willingness and flexibility to change own views and plans to meet changing circumstances
- Manage others through change with sensitivity and understanding
- Encourage exploration and an open approach to a wide range of circumstances and possibilities
- View challenges and setbacks as a learning process and demonstrate ability to learn from them
- Take initiative and use issues to generate improved ways of doing things
- Overcome objections over time through reasoned argument that helps to build up co-operation
- Display resilience in dealing with pressures and turbulence during change

Ineffective behaviours may include:

- Finding change difficult to adjust to and has to be persuaded and encouraged to change plans
- Is unwilling to become involved in challenging or unfamiliar situations
- Takes time to adapt own response to change
- Loses focus and motivation when faced with setbacks
- Passes problems on to others

10. Organisational, Political and Financial Awareness

Understands the full complexities of the Joint Board culture and can operate effectively within this environment. Has the ability to understand and take into account organisational, political, and financial implications in making sound decisions affecting the Board's viability and performance.

As leaders we should:

- Demonstrate a full grasp of the organisational, political, and internal and external financial drivers for the Board and their implications; help others to understand how these drivers impact on their role
- Appreciate and understand the political group dynamics within the Board
- Ensure all colleagues and team understand the impact that political complexities and partner relationships can have on service delivery
- Mentor others so that they can effectively navigate their way through the complexities of a Board environment
- Implement a resourceful use of budget to optimise use of Board resources
- Agree targets with staff that will contribute to improved financial performance
- Build and maintain effective working relationships with elected members providing relevant support and advice

Ineffective behaviours may include:

- A lack of recognition of the financial drivers of the Board
- Operating within financial constraints imposed but may not appreciating the reason for these
- Seeking funding / resources based on perceived need without regard to budgetary constraints and may therefore exceed budgetary targets
- Agreeing targets with staff with very little recognition or understanding to wider financial or organisational performance.

DUNBARTONSHIRE and ARGYLL & BUTE VALUATION JOINT BOARD

Report by Treasurer

Valuation Joint Board - 20 June 2014

**Subject: Draft Annual Report and Final Accounts – Year Ending
31 March 2014**

1. Purpose

- 1.1** The purpose of this report is to present, to Members of the Board, the draft Annual Report and Financial Statements for the year ending 31 March 2014.

2. Background

- 2.1** In agreement with Audit Scotland the draft Annual Report and Financial Statements should be reported for Board consideration prior to submission to the Accounts Commission by 30 June each year.
- 2.3** The Annual Governance Statement is included on pages 27 to 29. This statement assures stakeholders on how the Board directs and controls its functions and how it relates to communities which will enhance transparency and scrutiny of the Board's activities.
- 2.4** Members' attention is drawn to the Statement of Responsibilities on page 26.

3. Main Issues

- 3.1** The draft Annual Report and Financial Statements have been submitted to Audit Scotland and are appended to this report.
- 3.2** A Balance & Reserve Policy was approved by the Board at its meeting in November 2012. The Board's Prudential Reserve Policy is to retain a prudential target of 2% of net expenditure (£53,289) or £100,000 which ever is higher.
- 3.3** As at 31 March 2014 the Board held total usable reserves of £538,956, (of which £68,362 are unapplied capital reserves), with the remaining balance comprising revenue reserves of £470,594. Once the earmarked balances (£72,745) have been accounted for, this leaves £397,849 of general reserves for future use (including £100,000 prudential reserve above).

- 3.4** The foreword on pages 21 and 22 summarises the financial position of the Joint Board. The Joint Board's 2013/14 budget was constructed to break even using £85,528 of balances. The Valuation Joint Board completed the year with a further contribution to the funds brought forward of £109,066 and did not need to access reserves. This contribution, together with the unused planned use of £85,528 results in an overall underspend against budget of £194,594.

4. Conclusions and Recommendations

- 4.1** Members are requested to note the financial statements for the year to 31 March 2014.

.....
Stephen West
Treasurer
Date: 3 June 2014

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***

MEMBERS AS AT 31 MARCH 2014

JOINT BOARD MEMBERS

ARGYLL & BUTE COUNCIL

Councillor John Semple
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 2013/14 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 1st April 2010 and appeals against the proposed values were received in the period up to 30th September 2010. Running roll and 'material change of circumstance' appeals were received throughout the 2013/14 year.

Maintenance activity in relation to our Council Tax functions remained more or less at expected levels though appeal activity was much higher, particularly in the East Dunbartonshire area, than in most years.

In relation to our Electoral Registration functions, the annual canvass, which had a much amended timetable, was completed on time, Personal Identifiers for Absent Voters were refreshed in accordance with the amended legislative requirements and feedback from the Electoral Commission's performance regime was good. Preparations for the change to Individual Electoral Registration (IER) from September 2014 demanded a huge amount of time, attention and resource.

Following the resignation of the Depute Assessor & ERO, Alistair Boyd, in late August, Mr Robert Nicol, formerly of Renfrewshire Valuation Joint Board, was appointed to the post and commenced employment with the Board on 30th September 2013. The Management Team was also added to by the appointment of Barry McEwan to the post of Divisional Assessor.

March 2014 also saw the resignation from Argyll & Bute Council of Councillor Fred Hall who was also a Joint Board member. At the end of the year his replacement had not been confirmed.

The VJB Management Team continues to be the main forum for decision making within the organisation. It met regularly throughout 2013/14 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, normally every 5 years, though the current government have delayed the next Revaluation until April 2017.
- 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.

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

2.1 NON-DOMESTIC RATING (Cont'd)

Maintenance of the Valuation Roll

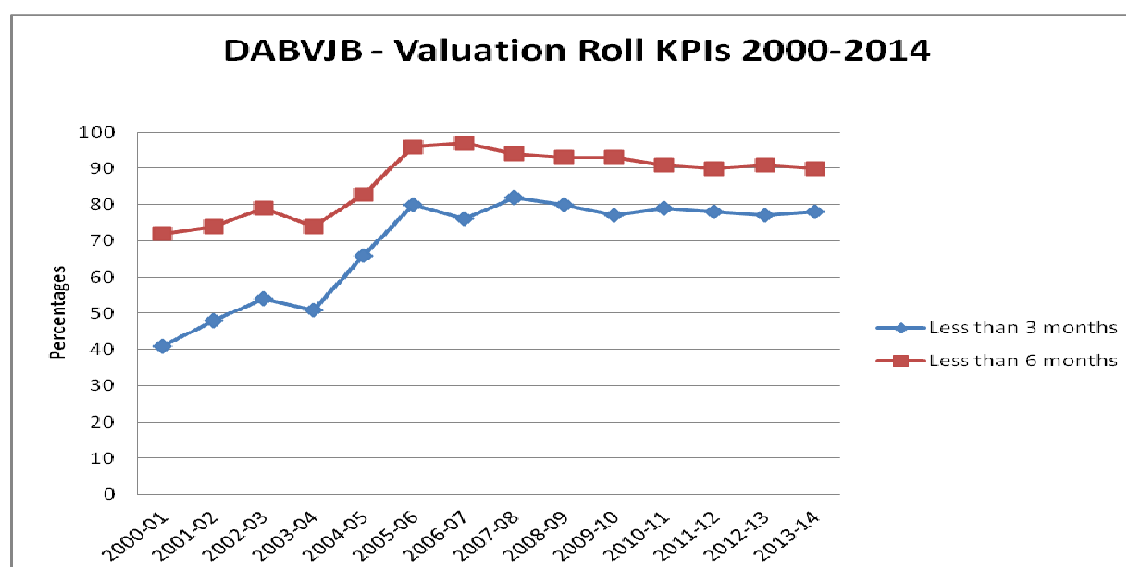
Throughout the year, professional and technical staff have been involved in the routine updating of the Valuation Roll to take account of additions, alterations and deletions. 892 amendments were made to the Valuation Roll during the year.

Total No of entries @ 1st April 2013	13,007
Total Rateable Value @ 1st April 2013	£326.3 million
Total Number of entries @ 31st March 2014	13,207
Total Rateable Value @ 31st March 2014	£328.2 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 2013/14 compared with the actual figures for 2012/13.

Period	Actual 2012/13	Target 2013/14	Actual 2013/14			
			Argyll & Bute	West Dunbartonshire	East Dunbartonshire	Whole VJB Area
0-3 months	77.1%	80%	76%	86%	80%	78.36%
3-6 months	14.1%	14%	14%	8%	8%	12.11%
>6 months	8.8%	6%	10%	6%	13%	9.53%

Although, collectively, not all of our targets were achieved, performance was maintained at similar levels to recent years. This continued high level of performance was achieved despite significant numbers of retrospective requests for new entries to be made in the valuation roll at one particular caravan park in Argyll – a matter over which we have no control. A similar situation now exists in respect of self-catering units with recent changes to Council Tax charging regimes encouraging owners of second and empty homes into making their properties available for short term holiday lets. Again we often only get notice of this once time has elapsed and the individual has incurred Council Tax payment arrears. It is difficult to quantify but NDR performance is also likely to have been affected by the re-direction of resource to deal with the Council Tax review exercise in Bishopbriggs (see below). Performance in relation to service provision since the inception of the Best Value regime is shown below.



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

2.1 NON-DOMESTIC RATING (Cont'd)

The Divisional Assessors have committed to further reviews of the ways in which we work in an attempt to return our performance levels to those of a few years ago.

2005 Revaluation

The vast majority of Revaluation appeals had been disposed of by the statutory deadline of 31st December 2008.

Four appeals, having been referred to the Lands Tribunal, were outstanding at the start of the 2013/14 year and these remain outstanding.

2005 Running Roll Appeals

At the start of 2013/14, 41 'Running Roll' appeals were outstanding from the 2005 Valuation Roll.

The majority of these relate to entries for Mobile Telecommunication Networks. During 2012/13 the Lands Tribunal had heard 'sample' or 'lead' cases in respect of Mobile Telecommunications subjects with the decision going against the Assessors' approach in all respects. That decision was appealed to the Lands Valuation Appeal Court and the case was heard in March 2014, with the outcome still unknown at the year end. A further, smaller, group of appeals relate to Canals and they are likely to be progressed following a recent decision in England. Progress in relation to appeals for the gas utility subjects is dependent upon outcomes in England and Wales.

2010 Revaluation

The 2010 Revaluation took effect from 1st April 2010.

Following a commitment given by Scottish Ministers in 2007, the rate poundage for 2013-14 in Scotland was set to match the rate set for England at 46.2p.

2010 Revaluation Appeals

A total of 3,391 appeals were received before 30th September 2010, which was the last date for submission of such appeals. The statutory requirement was that Revaluation appeals were disposed of by Committees prior to 31st December 2013 and, in line with the legislative requirement, these were all cited for hearing before 30th June 2013.

At the start of 2013/14, 573 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 Secretary to the Panels.

During the year 528 appeals were disposed of leaving 45 which have been referred to the Lands Tribunal. Of the Revaluation appeals disposed of to date 2,376 (71%) have been withdrawn and 970 (29%) resulted in adjustments being made to the rateable value.

The outstanding appeals have been referred to the Lands Tribunal on the basis of their complexity, legal uncertainty or by virtue of them being subjects which extend beyond one council area. At the statutory deadline for referring these appeals, the 2005 appeals regarding Mobile Telecommunications had not been resolved thereby requiring the Assessor to seek referral of several appeals. This had not been planned for and resulted in unbudgeted expenditure on referral fees of £12,200. At a recent meeting between the Lands Tribunal and representatives of the parties involved a draft timetable of hearings was established for the coming months and years.

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

2.1 NON-DOMESTIC RATING (Cont'd)

2010 Running Roll Appeals

At the start of the 2013/14 financial year 1,789 running roll appeals were outstanding, almost all of which also had to be disposed of by 31st of December 2013. During the year a further 156 appeals were submitted. 1,756 appeals were disposed of leaving 189 outstanding. This is a very high level of appeal disposal activity which should also be borne in mind when considering the above KPI performance levels. Of the appeals disposed of within the year 95.5% were withdrawn without any adjustment.

54 outstanding running roll appeals have been referred to the Lands Tribunal whilst the others are likely to be settled by negotiation or local Valuation Appeal Committee hearing over the coming year.

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.

The Government’s response to the Consultation was published on 4th September 2013. Most significantly, the response confirmed that the current property based tax system will be retained. 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. It has subsequently been confirmed that the review of the appeals system will take place during 2014.

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.

Maintenance of Valuation List

Activity in the housing sector during the year to 31st March 2014 has resulted in a net increase in the number of dwellings shown in the Council Tax List.

Total Number of entries @ 1st April 2013	142,147
Additions during year to 31st March 2013	1,074
Deletions during year to 31st March 2014	628
Total Number of entries @ 31 st March 2014	142,593

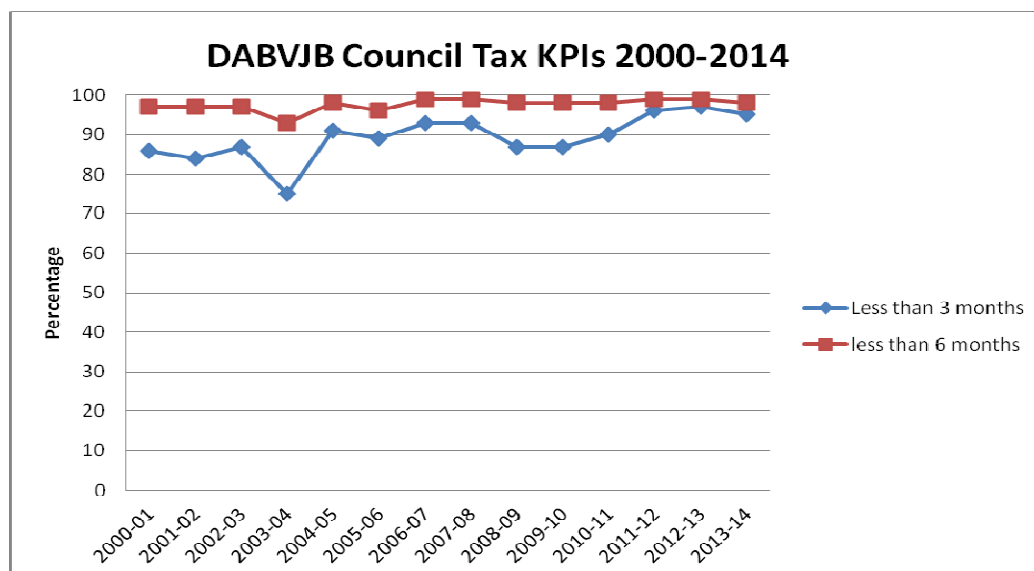
DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD ANNUAL REPORT AND FINANCIAL STATEMENTS

2.2 COUNCIL TAX (Cont'd)

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 2013/14 compared with the actual figures for 2012/13 and shows that our targets at both 3 and 6 months were achieved and our performance levels were sustained in line with those of recent years. I have previously questioned the sustainability of these levels of performance but they have been achieved despite the various pressures referred to elsewhere in this report.

Period	Actual 2012/13	Target 2013/14	Actual 2013/14			
			Argyll & Bute	West Dunbartonshire	East Dunbartonshire	Whole VJB Area
0-3 months	96.5%	95%	93%	98%	99%	95%
3-6 months	2.2%	3%	5%	2%	1%	3%
>6 months	1.3%	2%	3%	0%	0%	2%

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



Proposals and Appeals

Consequent to a number of Valuation Appeal Committee decisions, which reduced the band applied to a number of semi-detached houses in the Woodhill area of Bishopbriggs, the band applied to a significant number of the 'as built' un-extended semi-detached 3-bedroom houses in that area became unsustainable. The issue came to the attention of the local press and elected members and, having provided updates and information for the members and officials of East Dunbartonshire Council, we agreed to pro-actively review the bands of all affected houses in the area. This involved both desk exercises and the inspection of hundreds of houses.

A target of completing the review prior to February 2014, when EDC prepares the data for the following year's Council Tax billing, was established and met. Approaching 400 subjects had their band reduced during this period which was significantly fewer than the published suggestion of nearer 1000 requiring amendment. Completion of the task required the redirection of a significant resource internally and had a direct effect on other measured areas of performance. The associated publicity also resulted in significantly higher numbers of proposals being submitted during the year than would normally be the case.

114 proposals and appeals were outstanding at the start of 2013/14 and 485 were submitted during the year. In the same period, 444 were disposed of, leaving 155 outstanding.

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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 main theme in Electoral Registration during 2013/14 was the introduction of Individual Electoral Registration (IER) and, as part of the planning for that transition; the annual electoral canvass was moved from its normal time to the period between November 2013 and March 2014.

The canvass was completed on schedule and the statutory deadline in relation to the publication of the Electoral Registers by 10th March was achieved.

Canvass forms were initially issued to 139,215 households with a first reminder being sent to 54,364 addresses. Second reminders were split into two groups with 830 being sent to households which could not be canvassed such as overseas addresses and residential establishments and the majority being issued via a door-to-door canvass. 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. 11,539 households were visited by canvassers and 1,691 forms were returned by this method.

The final return at the conclusion of the canvass was 93.84%, of which 25.63% were householders who made their returns by telephone, short message service (text message) or internet and 1.21% were returns via canvassers. This return rate was slightly up on the 93.74% return in 2012, 92.42% in 2011, 92.28% in 2010 and 92.12% in 2009. The total return by Council area is shown below:-

Argyll & Bute Council	95.63%
East Dunbartonshire Council	95.40%
West Dunbartonshire Council	90.30%
VJB Area	93.48%

Elector take-up of the telephone, internet and short message service/text reply facilities for 'No Change' returns has varied since start-up with the return via these services representing 25.63%% of the total return this year.

Method of Return	2005	2006	2007	2008	2009	2010	2011	2012	2013/14
Telephone	12,172	16,554	14,196	15,076	16,074	16,589	14,630	14,367	14,078
Internet	5,363	8,849	9,244	9,554	11,348	13,404	15,252	14,037	16,003
SMS/text				2,410	3,176	5,222	5,812	5,738	5,595

The number of changes to the Register during the 2013/14 canvass period was as follows: -

Elector Additions	14,513
Elector Deletions	11,996
Total Electorate @ 10 th March 2014	221,453

The total electorate figure at 10th March shows a continuing rise in the number of electors contained in the published register from the low point in 2009.

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2.3 ELECTORAL REGISTRATION (Cont'd)

Year	No of Electors
2013/14	221,453
2012	219,117
2011	217,065
2010	216,433
2009	215,460
2008	216,241
2007	218,875
2006	218,399
2005	217,559

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 three canvasses (see over).

Year	%age of Electors Opted out
2013/14	13.5%
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%

The Scottish Independence Referendum (Franchise) Bill set out who is entitled to vote in next year's referendum, and included provisions to enable 16 and 17 year olds to vote. This extension to the franchise had to be taken into account during the canvass. The normal household canvass form allowed for the collection of information on those who were already 16 or 17 years old but a separate "young person" form was included with the 2013/14 annual canvass form to be populated with details of any known 15 year old resident at an address. This part of the canvass led to the creation of a Young Person Register on 10th March. At creation there were 5,192 individuals registered who would be aged 16 or 17 on the referendum date of 18th September.

Absent Voters

With the exception of 2008 when there was a legislative change affecting absent voting procedures, the number of Absent Voters on the Register had been on the increase in recent years.

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

This pattern was interrupted this last year when a refresh of the Personal Identifiers (PIs) of the majority of Absent Voters was required by statute. Originally timetabled to take place in January 2014, this refresh was also re-scheduled to allow for IER preparations. As a result, it took place in August 2013.

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2.3 ELECTORAL REGISTRATION (Cont'd)

A request to refresh PIs was sent to 18,032 absent voters and, whilst the majority of absent voters returned their refreshed PIs, a total of 2,006 Absent Votes were cancelled by virtue of no return having been made within the required timetable.

By the end of the canvass the total number of Absent Voters was 27,176.

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 December 2013 were as follows: -

Elector Additions	8,889
Elector Deletions	14,940
Total Amendments	23,829

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 is the Convenor of the Board. The Board has three Electoral Registration Officer members and in August my nomination as a Board member was accepted.

The Electoral Management Board has provided guidance and direction in the preparations for the May 2014 European Parliamentary elections.

Electoral Performance

The Electoral Administration Act 2006 (EAA) gave the Electoral Commission 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 self-assessments having to be submitted in advance of the annual canvass and the statistical data being submitted following the publication of the revised register.

The Electoral Commission ratified the Joint Board's self-assessment as performing 'Above the Standard' in 6 of the 10 standards and 'Meeting the Standard' in the remaining 4.

As part of the preparations for IER, the Electoral Commission devised two new performance standards related to the transition to IER.

Performance Standard 1 required EROs to illustrate that they understood the challenges in their registration areas and that they had developed a plan for engaging with residents which responded to these challenges. Standard 2 requires EROs to deliver an implementation plan and monitor progress to allow changes to be made along the way.

In October 2013 the VJB made our submission under the first of these and the Commission responded to the effect that they were pleased to see that we had used the data from the IER confirmation dry run (see below) to plan activities which will address our local challenges and concerns. In particular, they thought that it was positive to see that whilst some target groups had been identified as being common to all three areas, niche groups had also been identified and subsequently considered in the work done on the various contact channels highlighted in the strategy template. It was also evident that time and thought had been given to building a good range of partners and a good mix of media/advertising contacts. Accordingly, the Commission was happy that our plans demonstrated that we had a good understanding of the specific needs in Dunbartonshire and Argyll and Bute and that our engagement work was progressing well.

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2.3 ELECTORAL REGISTRATION (Cont'd)

Elections

Unusually in the context of recent and forthcoming years, there were no national elections during the 2013/14 year. Neither were there any local by-elections, though we did provide registers for Community Council elections in Argyll & Bute.

As the year ended, however, preparations for the May 2014 European Parliamentary elections the Independence Referendum in September, National Park elections in July, local by-elections and local Community Council elections were all under way.

Individual Electoral Registration (IER)

The Electoral Registration and Administration Act 2012 received Royal Assent on 31st January 2013, though swathes of the secondary legislation required to implement IER were passed throughout the year.

The transition to IER involves a 'Confirmation' stage where existing Electoral Registers will be matched against the Department of Work and Pensions' (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 (HEFs) and/or Invitations to Register forms (ITRs) to households and individuals seeking submission of their details, including their Dates of Birth and National Insurance numbers.

As referred to above, one of the side effects of the transition planning was to move the annual canvass in 2013 to permit a 'Confirmation Dry Run' of data matching with the Department of Work and Pensions. The aim of the trial was to allow planning to take place before the live transition to individual electoral Registration in 2014.

Data was sent to the DWP on the allotted day of 2nd August 2013 and the results were delivered 5 days later to 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:

Percentage Match to DWP Data			
	Green	Amber	Red
Argyll & Bute	67%	13%	20%
East Dunbartonshire	80%	5%	15%
West Dunbartonshire	72%	9%	19%

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:-

Percentage Match following Local Data Matching			
	Green	Amber	Red
Argyll & Bute	79%	8%	13%
East Dunbartonshire	87%	3%	10%
West Dunbartonshire	83%	4%	12%

These outcomes did help inform planning and budgetary decisions for 2014/15, though the greatest unknown at this stage is how the public will react to the system in general and the various new forms in particular.

Another area of planning activity for IER was in preparing the necessary secure ICT connections to the Government Digital Service. A successful 'ping test' was completed but ongoing changes to create a Public Secure Network (PSN) across the local government community continue to be one of the most significant risks to the roll out of the IER regime.

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2.3 ELECTORAL REGISTRATION (Cont'd)

One benefit of the occurrence of the Referendum on Scottish Independence is that the implementation of IER was held back in Scotland until after the referendum. Thus it is possible that they may be lessons learned from the 'go-live' of this project in England and Wales in June which we can accommodate before going live on 19th September 2014.

A whole host of related activities including Electoral Management System upgrades, training and process planning were ongoing during 2013/14 and these will continue until the IER regime goes live. This planning activity was aided by the secondment of our Principal Administrative Officer, June Nelson-Hamilton, to the post of Regional Delivery Manager in the Cabinet Office Project on a part-time basis.

The majority of the change being implemented for IER is being financed, in the early years at least, through direct grant from the Cabinet Office. The unknowns of the regime, however, made financial projections for 2014/15 very difficult indeed and the funding of the regime in the longer term is a significant uncertainty.

Referendum on Scottish Independence

The 'Edinburgh Agreement' which was signed in October 2012 paved the way for The Scottish Independence Referendum Act and the Scottish Independence Referendum (Franchise) Act which establish the rules for the conduct of the referendum which is to be held on 18th September 2014. The latter contains the provision for the extension of the franchise to 16 and 17 year olds by way of a Register of Young Voters.

As referred to above, a Young Persons Register was created following the 2013/14 canvass and by the end of the financial year it had moved to a maintenance phase with updates taking place monthly in line with the electoral register. Outreach work was ongoing and particular planning attention has been given to student electors who may move address around the last date for registration (2nd September 2014).

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 ICT Service. During the year we purchased 14 PCs/laptops to replace obsolete devices.

It was previously reported that we were experiencing intermittent issues with connection to, and network performance in, our Campbeltown office and that we were initiating a full review of the move to broadband. Unfortunately, uncertainties relating to the WDC ICT 'Modernisation Programme' prevented us from reinstating a fixed line to Campbeltown and we have continued to have performance and connectivity issues throughout the year. The implementation of additional broadband lines during the year, and their aggregation, has only had limited benefits. Steps are being taken with WDC to escalate the matter as the failure to improve our communications links with Campbeltown forms a significant risk to the implementation of systems related to IER.

As referred to above we successfully completed the first stage of connecting to the Government Digital Service, which will underpin the new IER system, in late 2012/13 but changes to the requirements have led to difficulties in connecting in recent months. The main issue has been the Cabinet Office requirement to move to the developing Public Sector Network, a move which requires both accreditation (through WDC) and a physical move to the new network. At the time of reporting the former had been achieved but not the latter.

Our Electoral Management System had several upgrades applied to provide the functionality required for both IER and the extension of the franchise for the Scottish Independence Referendum and this will continue into 2014/15.

Internal initiatives included the development of an improved Equalities and Training database and a significant review of the information held on our website to ensure compliance with the revised Freedom of Information regime – see later.

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3.1 INFORMATION AND COMMUNICATIONS TECHNOLOGY (Cont'd)

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) which provides single point access to Valuation Roll, Council Tax List and Electoral Registration information on an all-Scotland basis.

With central funding of the portal having come to an end, development activity in relation to the portal has, again, remained at low levels during 2013/14 with development being focussed fine tuning of the site rather than in delivering significant enhancements or additional functionality.

Progress has been made in specifying a suite of data improvements to assist Scottish Government analysis of Scotland-wide Valuation Roll data and funding has been agreed. The development and population of the fields will be a significant task during 2014/15.

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 2012/13 Public Performance Report was published during 2013/14 on our web site (www.dab-vjb.gov.uk).

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 2013/14:-

- In-year amendments to the 2011-2014 Service Plan and an Annual Service Calendar for 2013/14 were approved by the Valuation Joint Board in June 2013. The Management Team regularly reviews progress against these plans. Further, a new Service Plan for the period 2014-17 was drafted during the year and will be presented to the Joint Board for approval in June 2014.
- The Reporting Framework was amended to include new reports which are used for internal and external reporting. 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 was amended to include the recommendations of both the 2012/13 external audit and the 2013/14 internal audit of electoral systems. It is regularly reviewed by the Management Team to reflect actions taken.
- Arising from an Audit recommendation in 2012 a Service Level Agreement for the provision of support services by West Dunbartonshire Council was agreed and approved by the Joint Board in November 2013.
- The Management Team regularly reviews the approved Risk Action Plan, and the Risk Register is reviewed annually. An IER Risk Register was developed and incorporated into the 'corporate' Risk Register.
- A new Complaints Procedure, in line with the Scottish Public Ombudsman's Model Complaints Procedure, was approved by the Joint Board in November 2012, though practical implementation took effect on 1st April 2013.

The above represent real commitments to the Best Value regime and to continuous improvement. The current financial restrictions have imparted an efficiency driven ethos in many of our operations, but we will continue to strive to provide improving services.

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3.2 BEST VALUE (Cont'd)

Risk Management

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

- A recognition that enforced changes to our Electoral Management System in terms of database renewal and system upgrades constitute significant risks going forward
- The risks to the organisation of failing to meet our Public Records Act obligations
- As reported above, the ICT Modernisation Programme currently ongoing in West Dunbartonshire Council may have significant effects on VJB, including PSN compliance.
- In the longer term, the outcome of the Independence Referendum may have significant effects on the duties and functions of the Valuation Joint Board.

Aside from the last addition above, where little can be done until the outcome is known, 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 significant addition to our Risk Management process has been the development and maintenance of a Risk Register and Action Plan for the implementation of IER.

Audit

During the year, the final 2012/13 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 31st March 2013, 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 2012/13 Code of the affairs of the body.

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

Risk no.	Risk Identified	Planned Management Action	Responsible Officer
1	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. Risk - Budgets are not aligned to projected expenditure.	Assessor will work with Treasurer to ensure that Budgets accurately match expenditure	Treasurer
2	There are no SLAs in place to define the support services provided to the Board by West Dunbartonshire Council. Risk - there is insufficient clarity over issues such as service definition, performance measurement, duties, warranties and termination of agreement	Assessor will work with Treasurer to ensure that SLA is presented to the Joint Board	Treasurer/ Assessor & ERO
3	Risk – As the Board use the major financial systems of WDC, transactions involving the Board may not necessarily be subject to appropriate coverage by Internal Audit.	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
4	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. Risk - the Board may find it difficult to deliver its statutory duties and achieve the targets it has set for its key performance indicators	A specific team has been established to pro-actively tackle the issue in East Dunbartonshire. Managers will continue to monitor performance in all areas of operation and re-apply resources as deemed fit.	Assessor & ERO Assessor & ERO

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3.2 BEST VALUE (Cont'd)

I can confirm that the 2014/15 budget estimates process took a very tight view of proposed expenditure and removed several margins of contingency. Estimating for the unknowns of IER, however, did complicate the matter and only time will tell how accurate the estimates were.

The Joint Board did approve a Service Level Agreement with West Dunbartonshire Council at its meeting in November 2013.

The Treasurer has confirmed that Internal Audit will ensure sampling includes Joint Board transactions.

In respect of the Bishopbriggs review of Council Tax bands, the task was essentially completed in time for East Dunbartonshire Council's billing runs being created in February 2014, though a small number of proposals and appeals remained outstanding at the year end. The re-direction of resources undoubtedly had an effect on other measured areas of performance (see above) though the fantastic efforts of those involved meant that diminution of service delivery was minimised.

During the summer of 2013, Internal Audit carried out a review of our Electoral Registration functions. In their report, which was completed in August, auditors concluded that the systems examined were working effectively. The audit did, however, highlight that opportunities existed to strengthen internal controls and enhance the service provided. The principal concerns related to public inspection of Registers at Public Libraries and to the approach used to upgrade our 'EROS' Electoral Management System.

The statutory obligation on Library staff to supervise members of the public who are inspecting registers was reiterated in a letter to Chief Executives and relevant Directors within the three Councils and direct training was given to staff within West Dunbartonshire Council's Libraries Service.

It is now standard practice that the Electoral Registration ('EROS') system upgrades are applied and tested in the Test system prior to being applied to the Live system.

All other agreed actions contained within the action plan have also been carried out.

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

The finances of the Joint Board for 2013/14 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 areas where they will direct scrutiny. These will be to ensure that the budget setting process is aligned to future spending requirements and to assess the effects of the Bishopbriggs Council Tax review on resources and performance.

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 summary of the results is provided over. These show that:-

- By far the majority of our stakeholders (98%) find us professional, courteous and helpful.
- 63% of queries or transactions are completed at the first point of contact and only 2% of matters are not concluded to the satisfaction of the stakeholder.
- Most users of Joint Board services (98%) are satisfied with the information and/or advice provided to them.
- Very high satisfaction levels are being maintained on a year-to-year basis.

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3.2 BEST VALUE (Cont'd)

	Year						
	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14
Survey Return Rate	26%	28%	25%	25%	23%	28%	27%
Was the person with whom you communicated professional, courteous and helpful?	97%	97%	97%	98%	98%	97%	98%
Was the matter brought to a satisfactory conclusion immediately?	58%	62%	58%	62%	58%	55%	63%
Was the matter brought to a satisfactory conclusion?	95%	98%	97%	98%	98%	96%	98%
Are you satisfied with the quality of the information or advice given to you?	95%	96%	96%	96%	96%	96%	98%

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

A breakdown of the returns which indicated the relevant protected characteristics is shown below.

Characteristic	Category	Percentage
Race	White	97.2%
	Non-white	2.8%
Gender	Male	46.8%
	Female	53.2%
Disability	Disabled	12.3%
	Able-bodied	87.7%
Sexual orientation	Heterosexual	97.6%
	Other	2.4%
Marital status	Married	69%
	Never Married	11.6%
	Other	19.4%
Age	16-21	0.4%
	22-30	4.3%
	31-40	11.7%
	41-50	19.9%
	51-60	27.4%
	61-65	10.32%
	66-70	10.32%
	70+	15.7%

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3.2 BEST VALUE (Cont'd)

Sample sizes within the various equalities groups were clearly too small to draw firm conclusions and in some cases the information proved to be contradictory. The results will be monitored further to ensure that we are carrying out our functions in a fair and equal manner.

Complaints Procedure

In November 2012, the Joint Board approved a new Complaints Procedure which was in line with the Public Sector Ombudsman's Model Complaints Handling Procedure.

There were a total of 21 Complaints received during 2013/14 with all bar 1 of these related to Electoral Registration. The key theme which arose from the Electoral Registration complaints was dissatisfaction with the wording on envelopes sent out with the annual canvas forms however this has to be put in the context of over 190,000 forms being issued to householders. Further, with the introduction of Individual Electoral Registration, the next major write out will be required to use envelopes with a prescribed set of wording so reacting directly to the complaints will not be possible.

All complaints were resolved at the frontline resolution stage. Most complaints (14) were resolved on either the day of receipt or the day after and all complaints were resolved within 20 working days. There were no referrals to the Scottish Public Sector Ombudsman.

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.

A rising from the Specific duties which were subsequently established by the Scottish Government, a "Public Sector Equalities Duty" document which:-

- Reported on our progress in relation to 'Mainstreaming' our equalities duties.
- Reported on various staffing matters as they apply to the protected characteristics, and
- Identifies the Board's Equality Outcomes

was submitted to the Equality & Human Rights Commission in April 2013. The document states our intended 'Outcomes' to be:-

- To increase the representation of men and women in roles where gender segregation is evident.
- To maximise opportunities for young people to enter the workforce.

Actions will be taken where possible to achieve these outcomes and various reporting mechanisms are in place to monitor progress.

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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 2013/14 training was provided through externally sourced courses, in-house training events and e-learning facilities in subjects as diverse as preparations for Individual Electoral Registration, Attendance Management, Data Security and Geographic Information Systems. One member of staff was engaged in the final stages the RICS Assessment of Professional Competence with a view to presenting in May 2014. Formal external training is ongoing for one Trainee Valuer and one Trainee Technician. Two members of the Management Team 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.

Personnel Policies

In June 2013 the Joint Board approved a new Parental Leave Scheme which aims to provide support and assistance to employees with caring responsibilities, particularly for young children.

In November the Joint Board approved a new Attendance Management Policy which replaced the existing Maximising Attendance Policy. The new policy aims to provide staff with more consistency of approach, more support to their health and return to work and removes the referral to disciplinary procedures that existed within the superseded policy.

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 2013/14 year with Senior Valuer Jennifer MacLachlan being selected for the 2013/14 award for her particular attention to 'customer' service.

3.5 FREEDOM OF INFORMATION

In May 2013, a 'Guide to Information' along with an application to adopt the Model Publication Scheme for local government was submitted to the Scottish Information Commissioner for both the Assessor & ERO and the Joint Board. These documents commit us to publication of an enhanced range of documents and information, most of which can be accessed from <http://www.dab-vjb.gov.uk/freedom-of-information/>.

A 'business as usual' approach has been taken to the majority of requests for information received, but in the calendar year to December 2013, a total of 10 requests which specifically referred to the Freedom of Information Act were received. All were answered within the statutory timescales with the average response being issued in less than 10 days. Information was provided in full for 7 requests, partially for 2 and the requested information was not held for the remaining 1 request. The two partial refusals both cited exemption where the disclosure of the information would substantially prejudice the assessment or collection of any tax or duty. Dealing with such requests took over 27 hours of staff time and no fees were charged.

In line with a request from the Information Commissioner, we now provide quarterly statistics on requests received and their outcomes.

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3.6 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 Groups, which report to regular plenary sessions that are attended by representatives from all Assessors' offices. My tenure as President of the Association came to an end in May 2013 though I still serve on the Executive Committee of the Association.

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 2013/14 the Association was heavily involved in consultations relating to legislation, guidance and process design for Individual Electoral Registration and the extension to the franchise for the Referendum on Scottish Independence. The Association also led on 'test' rating appeal cases relating to Mobile Telecommunications Networks and Micro-Hydro Generation plants.

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 Registration 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. This arrangement has, as reported above, now been formalised by way of a Service Level Agreement.

4.0 CONCLUSION

2013/4 was my tenth year as Assessor and ERO for Dunbartonshire and Argyll & Bute Valuation Joint Board and it was one which was characterised by high levels of appeal activity in relation to our valuation functions and by change, and the prospect of further change, in relation to Electoral Registration and other areas of function.

The statutory date of 31st December 2013 for disposal of 2010 Revaluation appeals was always going to ensure that there would be a significant amount of activity during the year but the exceptionally high volumes of 'material change of circumstance' appeals that had been submitted subsequent to the Revaluation meant that the scheduling for disposal was like little that had been seen before, in recent years at least.

More unexpected was the need to review a whole tranche of Council Tax bands in one area of Bishopbriggs. This exercise, which arose from a combination of Valuation Appeal Committee decisions and local press activity, diverted resources from our general maintenance activity and undoubtedly had an effect on other areas of performance.

Despite that our measured performance remained at high levels and our customer satisfaction levels were excellent. I must thank all the staff involved in providing the valuation services, both technical/professional and their clerical/administrative support, for their efforts throughout the year.

Our Electoral Registration functions were affected by, and concentrated on, the preparations for the implementation of IER and it is to the credit of all staff involved that we completed the revised canvass and publication of registers with improved outcomes and carried out the Personal Identifier refresh for Absent Voters within the relevant timetable.

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4.0 CONCLUSION (Cont'd)

The year ahead will undoubtedly be one of the most challenging as we adopt new ICT systems and introduce the new processes required to implement IER. The biggest challenge of all may be the public and their reaction to requests for Personal Identifier information such as date of birth and National Insurance Numbers and our follow-up activities are likely to be multiplied several-fold. The co-operation of staff will be essential as we move through this transitional year and into the revised 'Business-as-Usual' phase in 2015/16.

Other areas of function which have changed over the last year include aspects of the Freedom of Information and Equalities regimes and, on as well as these externally driven changes, the Management Team was added to with the appointments of Depute Assessor & ERO, Robert Nicol and Divisional Assessor, Barry McEwan. I look forward to working with both of them into the future and to their input into the various Management Planning activities carried out by the Management Team.

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.

I would also like to thank the Joint Board and, in particular, the Convenor and Vice Convenor for their support.

The forthcoming year is likely to be notable for many reasons, not least the outcome of the Referendum on Independence. We must ensure that we play our part in ensuring that the referendum is delivered in accordance with the legislation and in a manner whereby the result can be trusted. The proximity of that electoral event to the commencement of transition to IER will undoubtedly be challenging and we will have to be prepared.

There is little doubt that these challenges will need to be met within a tight, and 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 Office
27 June 2014

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 2014. 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 33 of the financial statements. The Joint Board's 2013/14 budget was constructed to break even using £85,528 of balances.

The Valuation Joint Board's financial position at 31 March 2014 may be summarised as follows:

	Budget £	Actual £	Variance £
Net Expenditure	2,749,988	2,555,394	(194,594)
In-year Constituent Contribution	(2,664,460)	(2,664,460)	0
Overall (surplus)/ deficit	85,528	(109,066)	(194,594)
Use of Reserves	(85,528)	0	85,528
Final Net reduction to general reserves balance	0	(109,066)	(109,066)

The above variance analysis is a restatement of the Comprehensive Income & Expenditure Statement (page 33) and the Movement in Reserves Statement (page 31). In order to reconcile the Net Expenditure/Income (above) to these statements the Net Cost of Service of £2,732,909 plus Finance Investment Income of £172,683 less Government Grant Income of £50,475 less Total Statutory Adjustments of £299,723 (page 31) equals £2,555,394.

The major variances were as follows:

	Variance £	Comments
Employee Costs	114,873	This underspend is mainly due to delaying and non filling of employee vacancies; delayed progression through formal training and no early retirements or severance payments.
Property	17,934	This underspend is due to lower than anticipated expenditure on energy and repairs and maintenance.
Supplies and Services	38,899	This underspend is across a number of headings (such as postages, computer licences, telephones, printing and stationery).

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

Foreword by the Treasurer (Cont'd)

Balance Sheet

The balance sheet is shown on page 34 and features an assessed pension fund liability of £4.544m based on the valuation of the fund at 31 March 2014. 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 44 to 48 the valuation states that assets held at the valuation date were sufficient to cover only 75% 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 £0.734m 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.

On 1 April 2013, the Board implemented a change of accounting policy relating to the June 2011 amendments to the accounting standard IAS 19 Employee Benefits. The key change relates to the expected return on assets. In order to permit a meaningful comparison between financial years, some figures in the previous year's audited financial statements have been amended.

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 (13/14 £53,289) 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.

As at 31 March 2014 the Board held total usable reserves of £538,956 (of which £68,362 relates to unapplied capital reserves). With the remaining balance comprising revenue reserves of £470,594. Once the earmarked balances (£72,745) have been accounted for, this leaves £397,849 of general reserves for future use (including £100,000 prudential reserve above).

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
27 June 2014

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 2014						2012/2013
	Gross Salary, Fees & Allowances £	Bonuses £	Taxable Expenses £	Non-cash expenses & benefits in-kind £	Total remuneration £	Total remuneration £
David Thomson Assessor & Electoral Registration Officer	92,039	0	0	0	92,039	92,267
Alistair Boyd Depute Assessor (from 01/04/09 to 01/09/13)	33,877	0	0	0	33,877	75,456
Robert Nicol Depute Assessor (from 30/09/13 to present)	33,813	0	0	0	33,813	0

Notes

- The term *senior employee* means any Board employee
 - 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
 - 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
 - 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.

Remuneration Bands	£	Number of Employees	
		2013/2014	2012/2013
50,000 - 54,999		2	2
70,000 - 74,999		0	1
90,000 - 94,999		1	1
Total		3	4

Pension Benefits

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

Pension Benefits of Senior Employees

In-year pension contributions (employers)

	For year to 31 March 2014	For year to 31 March 2013
	£	£
David Thomson	17,764	17,547
Alistair Boyd	6,538	14,038
Robert Nicol	6,526	0

	Accrued pension benefits – pension		Accrued pension benefits – lump sum	
	For year to 31 March 2014	For year to 31 March 2013	For year to 31 March 2014	For year to 31 March 2013
	£	£	£	£
David Thomson	34,584	32,726	80,795	79,995
Alistair Boyd	36,776	36,232	94,247	94,149
Robert Nicol	20,343	0	42,673	0

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 £19,800 5.50%; above £19,800 and up to £24,200 7.25%; above £24,200 and up to £33,200 8.50%; above £32,200 and up to £44,200 9.50%; and above £44,200 12.00%.
4. The value of the accrued benefits in the above tables has been calculated on the basis of the age at which the person will first become entitled to receive a full pension on retirement without reduction on account of its payment at that age; without exercising any option to commute pension entitlement into a lump sum; and without any adjustment for the effects of future inflation. The pension age for members of the LGPS is 65.
5. The pension figures shown relate to the benefits that the person has accrued as consequence of their total local government' service, and not just their current appointment
6. The Local Government (Discretionary Payments and Injury Benefits) (Scotland) Regulations 1998 make provision for authorities to make discretionary payments to local government employees to pay compensation for premature retirement. There were no discretionary payments made to senior employees during the year.

Signed:	<u>David Thomson</u> Assessor and Electoral Registration Officer	Signed :	<u>Stephen West</u> Treasurer
Date:	<u>27 June 2014</u>	Date:	<u>27 June 2014</u>

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 and
- to manage its affairs to secure economic, efficient and effective use of resources and safeguard its assets.

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 the Statements of Accounts, 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

Annual Governance Statement

The Annual Governance Statement is included within the Financial Statements to assure stakeholders on how the Board directs and controls its functions and how it relates to communities which will enhance transparency and scrutiny of the Board's activities.

Scope of Responsibility

Dunbartonshire and Argyll & Bute Valuation Joint Board is responsible for ensuring that its business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively. The Board also has a duty to make arrangements to secure continuous improvement in the way its functions are carried out.

In discharging this overall responsibility, elected members and senior officers are responsible for implementing effective arrangements for governing the Board's affairs and facilitating the effective exercise of its functions, which includes arrangements for the management of risk.

The Board has approved and adopted a Code of Corporate Governance (the Code), and also relies on the governance arrangements of West Dunbartonshire Council which are consistent with the principles of the Chartered Institute of Public Finance and Accountancy (CIPFA) and the Society of Local Authority Chief Executives (SOLACE) Framework:

The above code explains how Dunbartonshire and Argyll & Bute Valuation Joint Board delivers good governance and reviews the effectiveness of these arrangements.

The Board has also put in place a system of internal financial control designed to manage risk to a reasonable level. Internal controls cannot eliminate risk of failure to achieve policies, aims and objectives and can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal financial control is based on an ongoing process designed to identify and prioritise the risks to the achievement of the board's policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically.

The Board's Governance Framework

The governance framework comprises the systems and processes, and culture and values, by which the Board is directed and controlled. It also describes the way it engages with, accounts to its stakeholders.

Within the overall control arrangements the system of internal control is intended to ensure that assets are safeguarded, transactions are authorised and properly recorded, and material errors or irregularities are either prevented or would be detected within a timely period. It is based on a framework of regular management information, financial regulations, administrative procedures and management supervision.

The overall control arrangements include:

- 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.

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

Annual Governance Statement (continued)

Review of Effectiveness

The Joint Board has a responsibility for ensuring the continuing effectiveness of its governance framework and its system of internal financial control. 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 approved by the Audit & Performance Review Committee of the Council. This Committee meets regularly and receives reports from the Audit and Risk Manager. The Joint Board's 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 Public Sector Internal Audit Standards (PSIAS). The Audit and Risk Manager meets regularly with chief internal auditors of other authorities and staff within the Internal Audit Service 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 2014;
- 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 the Joint Board's internal control system in the year to 31 March 2014.

Performance Management

Examples of developments which have led to significant improvement in arrangements for control, governance or risk management within the Joint Board during 2013/14 include:

- Implementation of new Complaints Procedure in line with the PS Ombudsman's Model Scheme.
- Revised 'Ordering, Certification and Payment of Goods & Services procedure'
- Individual Electoral Registration (IER) Risk Register and Implementation Plans developed. IER training opportunities provided.
- Implementation of Service Level Agreement to cover Support Services provided by West Dunbartonshire Council
- Revised Financial Regulations approved by Joint Board
- Approval and Implementation of New Equalities Policy

The following areas were identified by the Assessor for further improvements in 2014/15:-

- Non-Domestic Rating and Council Tax KPI performance has stagnated in recent years
- Improve accountability of officers to Joint Board.
- Improve Security of ICT network/ communications.
- Risk of IER Transition and thereafter
- Ensure that all relevant staff are compliant with the requirements of their Job Description/Person Specification

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Annual Governance Statement (continued)

Assurance

On the basis of the assurance provided, we consider the governance and internal control environment operating during 2013/14 to provide reasonable and objective assurance that any significant risks impacting on the achievement of our principal objectives will be identified and actions taken to avoid or mitigate their impact. Systems are in place to continually review and improve the governance and internal control environment and action plans are in place to address identified areas for improvement.

Signed: David Thomson
Assessor and Electoral Registration
Officer

Date: 27 June 2014

Signed : Stephen West
Treasurer

Date: 27 June 2014

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.

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Movement in Reserves Statement

2013/14

	Usable Reserves		Unusable Reserves				
	Fund Balance £	Capital Requisition Unapplied Account £	Capital Adjustment Account £	Revaluation Reserve £	Pension Reserve £	Statutory Mitigation Account £	Total Reserves £
Opening Balance as at 1 April 2013	361,528	77,488	787,488	85,152	(3,810,000)	(14,259)	(2,512,603)
Movements in Reserves							
Surplus or (Deficit) on provision of Services	(190,657)	0	0	0	0	0	(190,657)
Other Comprehensive Income and Expenditure	0	0	0	0	(475,000)	0	(475,000)
Total Comprehensive Income and Expenditure	(190,657)	0	0	0	(475,000)	0	(665,657)
Adjustments between accounting basis & funding basis							
Depreciation/ Impairment	35,189	0	(35,189)	0	0	0	0
Pension Scheme Adjustment	259,000	0	0	0	(259,000)	0	0
Net Transfer to or from earmarked reserves required by legislation	5,534	0	0	0	0	(5,534)	0
Capital requisitions applied to fund capital expenditure	0	(9,126)	9,126	0	0	0	0
Capital requisitions unapplied	0	0	0	0	0	0	0
Total Statutory Adjustments	299,723	(9,126)	(26,063)	0	(259,000)	(5,534)	0
Increase/Decrease in Year	109,066	(9,126)	(26,063)	0	(734,000)	(5,534)	(665,657)
Balance at 31 March 2014	470,594	68,362	761,425	85,152	(4,544,000)	(19,793)	(3,178,260)
Total Usable		538,956	Total Unusable		(3,717,216)		

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

Movement in Reserves Statement

2012/13

	Usable Reserves		Unusable Reserves				
	Fund Balance £	Capital Requisition Unapplied Account £	Capital Adjustment Account £	Revaluation Reserve £	Pension Reserve £	Statutory Mitigation Account £	Total Reserves £
Opening Balance as at 1 April 2012	498,136	161,862	736,792	85,152	(2,823,000)	(16,793)	(1,357,851)
Movements in Reserves							
Surplus or (Deficit) on provision of Services	(312,752)	0	0	0	0	0	(312,752)
Other Comprehensive Income and Expenditure	0	0	0	0	(842,000)	0	(842,000)
Total Comprehensive Income and Expenditure	(312,752)	0	0	0	(842,000)	0	(1,154,752)
Adjustments between accounting basis & funding basis							
Depreciation/Impairment	33,678	0	(33,678)	0	0	0	0
Pension Scheme Adjustment	145,000	0	0	0	(145,000)	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
Total Statutory Adjustments	176,144	(84,374)	50,696	0	(145,000)	2,534	0
Increase/Decrease in Year	(136,608)	(84,374)	50,696	0	(987,000)	2,534	(1,154,752)
Balance at 31 March 2013	361,528	77,488	787,488	85,152	(3,810,000)	(14,259)	(2,512,603)
Total Usable		439,016	Total Unusable				(2,951,619)

Note: The 2012/13 figures have been restated due to the changes in Accounting Policy pertaining to IAS 19 Post Employment Benefits

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

Comprehensive Income and Expenditure Statement

2012/13 Gross Expenditure £	2012/13 Gross Income £	2012/13 Net Expenditure £		Notes	2013/14 Gross Expenditure £	2013/14 Gross Income £	2013/14 Net Expenditure £
0	(31,476)	(31,476)	Income		0	(29,662)	(29,662)
			Customer Receipts				
			Expenditure				
2,085,851	0	2,085,851	Staffing Costs		2,160,701	0	2,160,701
102,898	0	102,898	Property Costs		102,351	0	102,351
44,133	0	44,133	Transport Costs		46,528	0	46,528
203,422	0	203,422	Supplies & Services		252,812	0	252,812
29,194	0	29,194	Payment to Other Bodies		34,178	0	34,178
136,055	0	136,055	Support Services		130,812	0	130,812
			Depreciation, Amortisation & Impairment	5/6	35,189	0	35,189
33,678	0	33,678					
2,635,231	(31,476)	2,603,755	Net Cost of Service		2,762,571	(29,662)	2,732,909
		(2,426,145)	Revenue Contributions	14			(2,664,460)
		0	Government Grants	15			(50,475)
		(2,426,145)	Other Operating Income				(2,714,935)
		177,610	Net Operating Income				17,974
		(858)	Interest Earned				(317)
		136,000	Net Interest on the net defined benefit liability/(assets)	3			173,000
		0	Capital Contributions				0
		135,142	Finance and Investment Income and Expenditure				172,683
		312,752	(Surplus)/Deficit on provision of services				190,657
		842,000	Remeasurement of the net defined benefit liability/(assets)	3			475,000
		842,000	Other comprehensive Income & Expenditure				475,000
		1,154,752	Total Comprehensive Expenditure				665,657

Note: The 2012/13 figures have been restated due to the changes in Accounting Policy pertaining to IAS 19 Post Employment Benefits

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

Balance Sheet

2012/13			2013/14
£	Notes		£
<u>872,973</u>	5	Property, plant and equipment	<u>846,910</u>
872,973		Total Long Term Assets	846,910
876,171	7	Short Term Debtors	644,539
<u>400</u>	8	Cash and Cash Equivalents	<u>400</u>
876,571		Current Assets	644,939
<u>(452,147)</u>	9	Short Term Creditors	<u>(126,109)</u>
(452,147)		Current Liabilities	(126,109)
<u>(3,810,000)</u>	3	Net Pensions Liability	<u>(4,544,000)</u>
(3,810,000)		Long Term Liabilities	(4,544,000)
<u>(2,512,603)</u>		Net Assets/(Liabilities)	<u>(3,178,260)</u>
Represented by:			
439,016	10/11	Usable Reserves	538,956
<u>(2,951,619)</u>	12	Unusable Reserves	<u>(3,717,216)</u>
<u>(2,512,603)</u>		Total Reserves	<u>(3,178,260)</u>

The unaudited Financial Statements were issued on 27 June 2014

Stephen West
Treasurer
27 June 2014

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

Cash Flow Statement

2012/13			2013/14
£	Notes		£
		Operating Activities	
(2,719,460)		Grants	(2,714,935)
(31,476)		Sale of goods and rendering of services	(29,662)
<u>(2,750,936)</u>		Cash Inflows from Operating Activities	<u>(2,744,597)</u>
2,095,203		Cash paid to and on behalf of employees	2,400,739
574,869		Other payments for operating activities	335,049
<u>2,670,072</u>		Cash Outflows from Operating Activities	<u>2,735,788</u>
<u>(80,864)</u>		Net Cash Flows from Operating Activities	<u>(8,809)</u>
		Investing Activities	
81,721		Purchase of Assets	9,126
0		Other receipts from investing activities	0
<u>81,721</u>		Net Cash Flows from Investing Activities	<u>9,126</u>
		Financing Activities	
(857)		Interest Received	(317)
<u>(857)</u>		Net Cash Flows from Financing Activities	<u>8,809</u>
<u>0</u>		Net (Increase)/Decrease in Cash and Cash Equivalents	<u>0</u>
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)
<u>0</u>			<u>0</u>

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 2013/14 financial year and its position at the year end of 31 March 2014. 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 2013/14 ("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.

On 1 April 2013, the Board implemented a change of accounting policy relating to the June 2011 amendments to the accounting standard IAS19 Employee Benefits. The key change relates to the expected return on assets. In order to permit a meaningful comparison between financial years, some figures in the previous year's audited financial statements have been amended.

There has been a redistribution of costs within the CIES. The pension's interest cost within the Surplus or Deficit on the Provision of Services has increased with a corresponding reduction in actuarial (gains) or losses on pension assets and liabilities in Other Comprehensive Income and Expenditure. Essentially, the expected return on schemes assets that was credited to the Surplus or Deficit on the Provision of Services has been effectively replaced with an equivalent figure using the discount rate.

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 services in 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 General Fund balance by a credit to the Statutory Mitigation 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 authority 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 General Fund of the amount by which the pension costs calculated in accordance with the Code are different from the contributions due under the pension scheme regulations. In the Movement in Reserves Statement appropriations are required to and from the Pension Reserve to remove notional debits and credits for termination benefits related to pensions enhancements and replace them with the cost of the cash paid, including any amounts due and not paid at the year end.

Post Employment Benefits

Employees of the Board are members 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 4.3% (based upon the indicative return rate on long dated high quality corporate bonds)
- All assets are at bid value and are split into Quoted Prices in Active Markets and Prices not quoted in Active Markets, they are now shown in the notes in more detail.
- Split by Equity Securities, Debt Securities, Private Equity, Real Estate, Investment Funds, Derivatives Cash

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.
 - Net Interest expenses – the expected increase in the present value of liabilities during the year as they move one year closer, less the fair value of plan assets debited 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:

31 March 2013		31 March 2014
£		£
26,420	Not later than one year	23,079
110,565	Later than one year and not later than five years	114,414
52,167	Later than five years	25,239
189,152		162,732

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:

31 March 2013		31 March 2014
£		£
13,966	Not later than one year	14,422
31,474	Later than one year and not later than five years	30,855
29,246	Later than five years	28,983
74,686		74,260

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 2014/15 is set at 19.3%. In 2013/14, the Board paid an employer's contribution of £0.294m (2012/13 £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 2013/14 (2012/13 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)

2012/13 £000		2013/14 £000
	Net cost of services	
304	Current service cost	387
304		387
	Financing and investment Income and Expenditure	
136	Net Interest	173
136		173
440	Total post employment benefit charged to the Surplus or Deficit on the provision of Services	560
(1,103)	Return on plan assets	(285)
	Actuarial gains and losses arising on changes in financial	
1,961	Assumptions	765
(16)	Actuarial gains and losses arising on experience assumptions	(5)
1,282	Total post employment benefit charged to the comprehensive income and expenditure statement	1,035
	Movement in Reserves Statement	
(440)	Reversal of net charges made to surplus of deficit for post employment benefits	(560)
295	Actual amount charged against the General Fund balance in the year	301
	Employer contributions payable to Scheme	

Pension Assets and Liabilities

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

	2013/14 £000	2012/13 £000
Fair value of plan assets	13,656	12,694
Present Value of defined benefit obligations	(18,043)	(16,352)
Net (liabilities)/assets in the Strathclyde Pension Fund	(4,387)	(3,658)
<u>Present Value of Unfunded Liabilities</u>	<u>(157)</u>	<u>(152)</u>
Pre Local Government Reorganisation		
Net pension asset/(liability)	(4,544)	(3,810)

For the Strathclyde Local Government Pension Scheme at 31 March 2014 the Board has a net liability £4,387,000 and for the unfunded liabilities a net liability of £157,000. The Board's net liability of £4,544,000 at 31 March 2014 reflects the future obligations to fund retirement benefits. This represents an increase in the net liability of £734,000 compared to the position at 31 March 2013.

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 6.7% as at 31/03/14, this is an increase from 4.5% as at 31/03/13.

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

2012/13		2013/14
£000		£000
13,777	Opening balance	16,504
304	Current service cost	387
664	Interest cost	747
104	Contributions by Members	104
1,961	Actuarial gains/losses in financial assumptions	765
(16)	Other Experience	(5)
(6)	Estimated unfunded benefits paid	(7)
(284)	Estimated benefits paid	(295)
16,504		18,200

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

2012/13		2013/14
£000		£000
10,954	Opening balance	12,694
1,103	Expected return on assets	285
528	Interest Income	574
104	Contributions by Members	104
289	Contributions by employer	294
6	Contributions in respect of unfunded benefits	7
(6)	Estimated unfunded benefits paid	(7)
(284)	Estimated benefit paid	(295)
12,694		13,656

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 Valuation Joint Board's share of the pension funds asset at 31 March 2014 comprised:

Asset Category	31 March 2014			31 March 2013		
	Quoted Prices in Active Markets £000	Prices not Quoted in Active Markets £000	Total £000	Quoted Prices in Active Markets £000	Prices not Quoted in Active Markets £000	Total £000
Equity Securities	4,980	9	4,989	4,606	5	4,611
Private Equity	0	1,288	1,288	0	1,226	1,226
Real Estate	0	957	957	0	814	814
Investment funds and unit trusts	337	5,429	5,766	346	5,239	5,585
Derivatives	3	0	3	(2)	0	(2)
Cash and Cash Equivalent	0	653	653	0	460	460
Totals	5,320	8,336	13,656	4,950	7,744	12,694

Asset and Liability Matching Strategy (ALM)

The main fund (Fund 1) of Strathclyde Pension Fund does not have an asset and liability matching strategy (ALM) as this is used mainly by mature funds. The Fund does match, to the extent possible, the types of assets invested to the liabilities in the defined benefit obligation. As is required by the pensions and investment regulations, the suitability of various types of investment has been considered, as has the need to diversify investments to reduce the risk of being invested into narrow a range. The Fund invests in equities, bonds, properties and in cash.

Pension Assets and Liabilities (Cont'd)

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

31/03/2013		31/03/2013
4.5%	Expected rate of return	6.7%
2.8%	Inflation/pension increase rate	2.8%
5.1%	Salary increase rate	5.1%
4.5%	Discount rate	4.3%

Mortality

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

	Males	Females
Current pensioners	21.0 years	23.4 years
Future Pensioners	23.3 years	25.3 years

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Note 3 – Defined Benefit Pension Schemes (Cont'd)

Sensitivity Analysis

The estimation of defined benefit obligation is sensitive to the actuarial assumptions. The sensitivity regarding the principal assumptions used to measure the schemes liabilities are set out below

	Approximate % increase to Employer Liability	Approximate monetary Amount (£000)
Member life expectancy (1 year increase)	3%	546
Rate for discounting fund liabilities (0.5% decrease)	4%	796
Rate of pension increase (0.5% increase)	7%	1,222

The total employee contributions expected to be made to the Local Government Pension Scheme for 2014/15 is £295,000.

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:

2012/13		2013/14
£		£
7,722	Fees payable for external audit services	7,722
(441)	Rebate against previous year	0
7,281		7,722

Note 5 – Property, Plant and Equipment

Figures 2013/14

Cost or Valuation

	Land & Buildings £	Plant & Equipment £	Total £
As at 1 April 2013	886,044	88,745	974,789
Additions	3,985	5,141	9,126
As at 31 March 2014	890,029	93,886	983,915

Accumulated Depreciation and Impairment

As at 1 April 2013	(60,343)	(41,473)	(101,816)
Depreciation Charge	(18,616)	(16,572)	(35,188)
As at 31 March 2014	(78,959)	(58,045)	(137,004)

Net Book Value at 31 March 2013	825,701	47,272	872,973
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Net Book Value at 31 March 2014	811,070	35,841	846,911
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Note 5 – Property, Plant and Equipment (Cont'd)

Comparative Figures 2012/13

	Land & Buildings	Plant & Equipment	Total
	£	£	£
Cost or Valuation			
As at 1 April 2012	807,525	82,890	890,415
Additions	78,519	5,855	84,374
As at 31 March 2013	886,044	88,745	974,789
Accumulated Depreciation and Impairment			
As at 1 April 2012	(45,842)	(24,895)	(70,737)
Depreciation Charge	(14,501)	(16,578)	(31,079)
As at 31 March 2013	(60,343)	(41,473)	(101,816)
Net Book Value at 31 March 2012	761,683	57,995	819,678
Net Book Value at 31 March 2013	825,701	47,272	872,973

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:-

2012/13		2013/14
£		£
Balance at start of year:		
12,992	Gross carrying amount	0
(10,392)	Accumulated amortisation	0
2,600	Net carrying amount at start of year	0
(2,600)	Amortisation for the period	0
0	Net carrying amount at end of year	0
Comprising:		
12,992	Gross carrying amounts	0
(12,992)	Accumulated amortisation	0
0		0

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Note 7 – Debtors

2012/13		2013/14
£		£
0	Central Government Bodies	11,889
4,090	Other Entities and Individuals	5,092
872,081	Other Local Authorities	627,558
876,171		644,539

Note 8 – Cash and Cash Equivalents

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

2012/13		2013/14
£		£
400	Imprest	400
400		400

Note 9 – Creditors

2012/13		2013/14
£		£
5,467	Central Government Bodies	27,324
313,094	Other Entities and Individuals	10,586
133,586	Other Local Authorities	88,199
452,147		126,109

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.

	£
Opening Balance at 1 April 2013	361,528
Gains/(Losses) on the fund	109,066
Closing Balance at 31 March 2014	470,594

The revenue reserves balance stands at £470,594 on 31 March 2014, of which £48,745 was applied to balance the 2014/15 budget and £24,000 earmarked for Electoral Participation and Individual Electoral Participation, leaving an unearmarked balance of £397,849.

The main earmarked income is held for:-

	£
Maximising Registration in under-registered groups (Electoral Participation)	7,925
Change management in the transition to Individual Electoral Registration	16,073
	24,000

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Note 11 – 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.

2012/13		2013/14	2013/14	2013/14
£		£	£	£
0	Contributions from Authorities	0		
161,862	Unapplied Capital contributions b/forward		77,488	
0	Capital Financed through Current Revenue		0	
0	Capital expenditure incurred during the year:			77,488
(5,855)	Upgrade PC's		(5,141)	
(78,519)	Upgrade to buildings		(3,985)	(9,126)
77,488	Unapplied Capital contributions c/forward			68,362

Note 12 – Unusable Reserves

31 March 2013		31 March 2014
£		£
787,488	Capital Adjustment Account	761,425
85,152	Revaluation Reserve	85,152
(3,810,000)	Pension Reserve	(4,544,000)
(14,259)	Statutory Mitigation Account	(19,793)
(2,951,619)	Total Unusable Reserves	(3,717,216)

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.

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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 13 – Contingent Assets & Liabilities

The Board has not identified any Contingent Assets and Liabilities.

Note 14 – Contributions from Authorities

2012/13		2013/14
£		£
1,167,098	Argyll & Bute Council	1,281,605
605,290	East Dunbartonshire Council	664,783
653,757	West Dunbartonshire Council	718,072
2,426,145		2,664,460

Note 15 – Government Grants

The Board received a total of £74,475 of government grants in 13/14 for the work carried out by the Principal Admin Officer in her role as Scotland Regional Delivery Manager for Individual Electoral Registration plus other associated costs and for costs associated with the Scottish Independence Referendum. The Board credited £50,475 of grants in 2013/14 as shown below with £24,000 being earmarked for 2014/15.

2012/13		2013/14
£		£
0	Cabinet Office	36,848
0	Scottish Government	13,627
0		50,475

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 14.

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Note 17 – Explanation of Prior Year Adjustment

As a result in the changes in Accounting Policy relating to IAS 19 Post Employment Benefits 2012/13 figures have been restated, please refer to Note 3 Defined Benefit Pension Scheme, pages 44 and 48. These changes have had an impact on the 2012/13 Movement in Reserves Statement; Comprehensive Income & Expenditure Statement

The effects of the restatement on the financial statements are showing below (only those lines that have changed are shown):

Comprehensive Income and Expenditure Statement

	As Previously Stated 2012/2013 £000	Amendment 2012/2013 £000	As Restated 2012/2013 £000
Financing and Investment Income and Expenditure	26	(110)	136
(Surplus) or Deficit on the Provision of Services	203	(110)	313
Actuarial (gains) or losses on pension fund assets and liabilities	952	110	842
Other Comprehensive Income and Expenditure	952	110	842

Movement in Reserves Statement – Usable Reserves 2012-13

	As Previously Stated 2012/2013 £000	Amendment 2012/2013 £000	As Restated 2012/2013 £000
(Surplus) or Deficit on the Provision of Services	203	(110)	313
Total Comprehensive Expenditure & Income	203	(110)	313
Adjustments between Accounting basis and Funding Basis under Regulations	35	110	145
Total Statutory Adjustments	66	110	176

Movement in Reserves Statement – Unusable Reserves 2012-13

	As Previously Stated 2012/2013 £000	Amendment 2012/2013 £000	As Restated 2012/2013 £000
(Surplus) or Deficit on the Provision of Services	952	110	842
Total Comprehensive Expenditure & Income	952	110	842
Adjustments between Accounting basis and Funding Basis under Regulations	35	(110)	145
Total Statutory Adjustments	35	(110)	145

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