

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

At a Meeting of the Dunbartonshire and Argyll & Bute Valuation Joint Board held in the Council Chambers, Southbank Marina, Kirkintilloch on Friday, 12 June 2015 at 11.00 a.m.

Present: Councillors Gordon Blair, Donald MacMillan and Richard Trail, Argyll & Bute Council; Councillors John Jamieson and Vaughan Moody, East Dunbartonshire Council; and Councillors Jim Brown, Jonathan McColl and Kath Ryall, West Dunbartonshire Council.

Attending: David Thomson, Assessor & Electoral Registration Officer; Robert Nicol, Depute Assessor & Electoral Registration Officer; Gillian McNeilly, Finance Manager; Joanne Thomson, Finance Officer and Nuala Quinn-Ross, Committee Officer.

Also

Attending: Elaine Boyd, Auditor, Audit Scotland.

Apologies: Apologies for absence were intimated on behalf of Councillor John Armour, Argyll and Bute Council; Councillor Jim Gibbons, East Dunbartonshire Council and Councillor Tommy Rainey, West Dunbartonshire Council.

MINUTE OF SILENCE

Having heard Councillor Brown, the Chair, the Joint Board observed a minute of silence as a mark of respect for former West Dunbartonshire Council Councillor Geoff Calvert who passed away on Friday, 20 February 2015, noting that Councillor Calvert had been a Member of the Joint Board for many years and for former Clerk to the Joint Board, Mr Stephen Brown who passed away on 23 May 2015.

VARIATION IN ORDER OF BUSINESS

The order of business was varied as hereinafter minuted.

DECLARATIONS OF INTEREST

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

MINUTES OF PREVIOUS MEETINGS

The Minutes of the previous meeting of the Valuation Joint Board held on 21 November 2014 were submitted and approved as a correct record.

ELECTORAL REGISTRATION

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

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 acknowledge the outstanding efforts of staff in recent months; and
- (2) otherwise to note the contents of the report.

NON-DOMESTIC RATING AND COUNCIL TAX VALUATION PROGRESS

A report was submitted by the Assessor & Electoral Registration Officer providing an update of the 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 in relation to the disposal of Non-Domestic Rates appeals;
- (2) to note that preparations for the 2017 Non-Domestic Rates Revaluation have commenced;
- (3) to note the progress in relation to maintenance of the Valuation Roll and the Council Tax Valuation Lists;
- (4) to note the progress in relation to the disposal of Council Tax appeals; and
- (5) to note that a Commission to consider alternative systems of local taxation has been established and that the Assessor will input to the consultation through the Scottish Assessors' Association.

BEST VALUE - PERFORMANCE REPORTING AND PLANNING

A report was submitted by the Assessor & Electoral Registration Officer providing an update on progress in relation to Best Value and, in particular, to advise on external performance reports for the year 2014/15.

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 performance in relation to the Valuation Roll and Council Tax List KPIs for 2014/15;
- (2) to approve the KPI targets for 2015/16; and
- (3) to note the temporary suspension of Reporting against Performance Standards to the Electoral Commission.

BEST VALUE - SERVICE PLANNING

A report was submitted by the Assessor & Electoral Registration Officer seeking approval of the April 2015 update to the Service Plan 2014-17 and the Annual Service Calendar for 2015/16.

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 approve the April 2015 update to the Service Plan 2014-17;
- (2) to approve the Annual Service Calendar for 2015/16; and
- (3) that the Service Plan 2014-17 be amended at 2.12.4 and 2.15.1 to refer to 'the Assessor' not 'the Board'.

BEST VALUE – AUDIT UPDATE

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

- (a) providing the report of the Internal Audit of Non-Domestic Rating and Council Tax systems completed during 2014/15; and
- (b) advising of the Audit Plan agreed with Audit Scotland during 2014/15.

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

- (1) to note the contents of the Internal Audit of Non-Domestic Rating and Council Tax systems and that there were no actions arising; and
- (2) to note the content of the 2014/15 External Audit Plan and the sources of assurance which are already in place to mitigate the potential risks identified.

BEST VALUE – RISK MANAGEMENT UPDATE

A report was submitted by the Assessor & Electoral Registration Officer seeking approval of the Joint Board's updated Risk Register.

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

- (1) to approve the Risk Register, including the actions shown therein, for 2015;
- (2) that officers ensure potential ICT risks to the Joint Board through joint working are being met within the risk register of West Dunbartonshire Council.

BEST VALUE - CUSTOMER SERVICE UPDATE

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

- (a) advising of the results from the Customer Consultation process during 2014/15; and
- (b) advising on the results of the second year of operation of the new Complaints Procedure.

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 positive results from the Customer Satisfaction Survey; and
- (2) to note the results from, and the actions taken in respect of, the Complaints Procedure.

INFORMATION TECHNOLOGY STRATEGY

A report was submitted by the Depute Assessor & Electoral Registration Officer seeking approval of the Valuation Joint Board's Information Technology Strategy.

Having heard the Depute Assessor & Electoral Registration Officer in further explanation of the report and in answer to Members' questions, the Joint Board agreed to approve the IT Strategy, as detailed within the Appendix to the report.

REVISED EMPLOYER DISCRETIONS - LOCAL GOVERNMENT PENSION SCHEME (SCOTLAND) REGULATIONS 2014

A report was submitted by the Assessor & Electoral Registration Officer providing an update on the review of the Joint Board's Statement of Policy on discretions allowable

under the revised Pension Regulations, and the proposed revisions to the Discretions Statement.

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 approve the revised Statement of Policy on Discretions; and
- (2) otherwise to note the contents of the report.

PUBLIC SECTOR EQUALITY DUTY REPORT

A report was submitted by the Depute Assessor & Electoral Registration Officer advising of the publication of the Valuation Joint Board's Public Sector Equality Duty Report 2015.

Having heard the Depute Assessor & Electoral Registration Officer in further explanation of the report and in answer to Members' questions, the Joint Board agreed to note the publication of the Public Sector Equality Duty Report 2015.

PERFORMANCE MANAGEMENT – SENIOR OFFICERS

A report was submitted by the Assessor & Electoral Registration Officer advising of the Joint Board of progress in relation to the Individual Performance Management Procedures for Senior Officers.

The Joint Board agreed:-

- (1) to note that the Performance Management Procedures for Senior Officers have been completed for 2014/15; and
- (2) to note the relevant procedures for 2015/16 have commenced.

2015/16 REVENUE ESTIMATES UPDATE

A report was submitted by the Assessor & Electoral Registration Officer advising of changes to the 2015/16 Revenue Estimates as approved in November 2014.

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 it is anticipated that the cost of implementation of Individual Electoral Registration will be fully funded by central government, and that being the case, there will be no expectation of additional contributions being requested;

- (2) to note that the ERO has taken and will continue to take steps to mitigate any detrimental effect on the total net expenditure;
- (3) otherwise to note the contents of the report; and
- (3) to note that an update report will be provided to a future meeting of the Board.

DRAFT MANAGEMENT COMMENTARY & FINANCIAL STATEMENT OF ACCOUNTS FOR YEAR ENDING 31 MARCH 2015

A report was submitted by the Treasurer to the Valuation Joint Board presenting the draft Management Commentary and Financial Statement of Accounts for the year ending 31 March 2015.

Having heard the Finance Officer in further explanation of the report and in answer to Members' questions, the Joint Board agreed to note the Draft Management Commentary and Financial Statement for the year to 31 March 2015.

DATES OF FUTURE MEETINGS

The following dates, times and venues for future meetings were agreed as follows:-

Finance Sub-Committee Wednesday, 23 September 2015 at 11.00 a.m. in
Committee Room 3, Council Offices, Garshake Road,
Dumbarton.

Valuation Joint Board Friday, 20 November 2015 at 11.00 a.m. in Committee
Room 3, Council Offices, Garshake Road, Dumbarton.

MEMBERSHIP CHANGE

It was noted by the Joint Board that Councillor John Armour has been appointed to represent Argyll & Bute Council on the Dunbartonshire and Argyll & Bute Valuation Joint Board following the resignation of Councillor John Semple.

The meeting closed at 12.30 p.m.

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

At a Meeting of the Dunbartonshire and Argyll & Bute Valuation Joint Board Finance Sub-Committee held in Committee Room 2, Garshake Road, Dumbarton on Wednesday, 23 September 2015 at 11.00 a.m.

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

Attending: David Thomson, Assessor & Electoral Registration Officer; Robert Nicol, Depute Assessor & Electoral Registration Officer; Gillian McNeilly, Finance Manager; Lesley-Anne Haigh, Finance Officer; Joanne Thomson, Finance Officer and Nuala Quinn-Ross, Committee Officer.

Also

Attending: Ms Elaine Boyd, Senior Audit Manager and Mr Blyth Deans, Senior Auditor, Audit Scotland.

Apology: An apology for absence was intimated on behalf of Councillor Gordon Blair, Argyll & Bute 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.

**MANAGEMENT COMMENTARY AND ANNUAL ACCOUNTS –
YEAR ENDING 31 MARCH 2015**

A report was submitted by the Treasurer to the Valuation Joint Board presenting the post audit Management Commentary and Annual Accounts for the year ending 31 March 2015.

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

- (1) the post-audit annual report and final accounts for the year ending 31 March 2014; and

- (2) that the fully audited report and accounts be reported to the full Board at a later date.

AUDIT SCOTLAND'S ANNUAL AUDIT REPORT TO MEMBERS AND THE CONTROLLER OF AUDIT (SEPTEMBER 2015)

A report was submitted by the Treasurer to the Valuation Joint Board advising of Audit Scotland's Annual Audit Report to Members and the Controller of Audit 2014/15.

Having heard Ms Elaine Boyd, Senior Audit Manager in further explanation of the report and in answer to Members' questions, the Sub-Committee agreed:-

- (1) to note the contents of the report from the Board's external auditors; and
- (2) to note the issues raised within the Auditor's Report.

The meeting closed at 11.12 a.m.

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Assessor & Electoral Registration Officer

Valuation Joint Board – 22 January 2016

Subject: Code of Corporate Governance

1.0 Purpose of Report

1.1 To seek Joint Board approval of a revised Code of Corporate Governance.

2.0 Background

2.1 At its meeting in November 2006 the Valuation Joint Board approved a Code of Corporate Governance which illustrated the commitment of the Joint Board to the principles of sound governance and good management.

2.2 The Code of Governance is reviewed annually by the Board's Management Team and has had several minor revisions over the years.

3.0 Progress

3.1 The various legislative and regulatory regimes within which the Assessor & ERO operates have changed over the years, as has best practice in several areas of operation.

3.2 A Revised Code of Corporate Governance has, therefore, been drafted which reflects:-

- (i) The Introduction of a Performance Review process for Senior Officers of the Board.
- (ii) The changed Equalities regime arising from the Equalities Act, the Specific Equalities Duties subsequently required by Scottish Ministers and the Equalities and Human Rights Commission reporting requirements.
- (iii) The implementation of a Register of Interests for employees to record any areas of (potential) conflicts of interests.
- (iv) The changed approach to reporting the management of Risk to the Joint Board.
- (v) The proper management, maintenance and security of information and data through our Records Management Policy and Plan.
- (vi) The Freedom of Information regime and our Publication Scheme.

3.3 The revised Code of Conduct is attached for Members' consideration.

4.0 Recommendations

- 4.1 Members are asked to approve the attached revised Code of Corporate Governance.

Person to contact:

David Thomson (Assessor and ERO)

Tel: 0141 562 1260

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

Appendices

Appendix 1: Code of Corporate Governance



*Dunbartonshire and Argyll & Bute
Valuation Joint Board*

CODE OF CORPORATE GOVERNANCE

Code of Corporate Governance			
Review Cycle: Annual (and to account for changing internal and external factors)			
Version	Author	Approved	Date
1.0	D Thomson	Joint Board	8 th December 2006
1.4	D Thomson	Management Team	20 th December 2011
2.0 draft	D Thomson	N/A	September 2015
2.1 draft	D Thomson	N/A	1st October 2015
2.1	D Thomson	Management Team	21 st October 2015
2.1	D Thomson	Joint Board	

CODE OF CORPORATE GOVERNANCE

Introduction

The purpose of this document is to illustrate the commitment of Dunbartonshire and Argyll & Bute Valuation Joint Board to the principles of sound governance and good management.

The Assessor's office functions under the terms of the Lands Valuation Acts which is a body of legislation that can be traced back to the Lands Valuation (Scotland) Act of 1854 and includes the Valuation and Rating (Scotland) Act of 1956 and the Local Government (Scotland) Act of 1975. These Acts concern the rating valuation of non-domestic property. In relation to Council Tax valuation the principal Act is the Local Government Finance Act 1992. The functions of the Electoral Registration Officer are carried out in terms of The Representation of the People Acts and Regulations.

The business mission of the office is 'To 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'.

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

To fulfil our Mission and achieve our Aims 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

Corporate Governance

Corporate Governance is concerned with the system by which the functions of the organisation are directed and controlled and the means by which strategy and objectives are determined. It is concerned with the structures and processes for decision making, accountability, control and behaviour in the organisation. In other words, it is the how the Joint Board delivers its services.

The aims of Corporate Governance are to ensure openness, integrity and accountability, underpinned by good and clear leadership, in all that we do.

Openness is essential to ensure that all stakeholders have confidence in the decision making and the management processes and individuals within the Valuation Joint Board. In addition, openness involves an inclusive approach, with all stakeholders having the opportunity to engage effectively with the decision making processes of the Joint Board.

Integrity is based on honesty, selflessness and objectivity and involves high standards of propriety and probity on the part of those entrusted with the stewardship of public funds and the management of the Joint Board's affairs.

Accountability is the process by which the Joint Board and its elected members and officers, are held responsible for their actions and decisions.

The concept of Leadership underpins all the principles of good governance and is vital if the principles are to be adhered to. The Joint Board exercises leadership through decision making, other actions that provide a vision, and by elected members and officers acting in accordance with high standards of conduct.

The Joint Board is committed to the integration of the above principles in the conduct of the Joint Board's business. For the purposes of corporate governance the following aspects of the Joint Board's business have been identified:-

- Structures and Governance
- Service Delivery Arrangements
- Internal Control and Risk Management
- Stakeholder Focus

Structures and Governance

The Valuation Joint Board and the posts of Assessor and Electoral Registration Officer are all established by legislation. The Board's statutory role is to provide sufficient resource and administer the functions of the organisation.

The constitution and operations of the Joint Board are defined in Standing Orders. It consists of 16 members appointed by Argyll & Bute (5 members), East Dunbartonshire (6) and West Dunbartonshire (5) Councils.

The Board meets regularly to deal with its business, review the organisation's progress and ensure the proper management of its resources. In particular, the Joint Board approves the annual revenue and capital budget estimates and monitors expenditure against these. The budget process takes place in a timeframe designed to accommodate the budgetary cycles of the constituent authorities and takes account of the requirements and priorities of business as advised by the Assessor & ERO.

The Board receives and approves the Annual Report and Accounts. The Board also receives all Internal and External Audit Reports, along with Key and other Performance Reports. It approves all relevant actions, policies and significant expenditures.

All Board meetings are open to the public and are suitably advertised in advance. The Minutes of all Board meetings are made available to the public via the Joint Board's website.

The Board appoints the Assessor and Electoral Registration Officer and his/her Depute. The Assessor has direct operational responsibility for the statutory functions of the organisation and reports to the Board on all areas of operation as required.

The posts of Treasurer and Clerk to the Board are also statutory posts. The Chief Financial Officer and Head of Legal, Democratic and Regulatory Services in West Dunbartonshire Council have been appointed to these posts.

Regularly reviewed Financial Regulations have been implemented to define the roles of the Board, Treasurer and Assessor in the proper management of the Board's financial affairs.

The Board's Scheme of Delegated Powers defines the authority of the Assessor in respect of the administration of the Board's functions.

The Assessor and ERO has established a Management Team which has responsibility for all aspects of planning, managing, monitoring and reporting on all aspects of statutory function, service delivery and performance improvement.

The roles of senior officers are defined in Job Descriptions.

Service Delivery Arrangements

To ensure the efficient and consistent delivery of the statutory functions and high level aims described above, a series of policies and plans, along with guidance on the operations and functions of the organisation are provided for all officers.

A strategic 3-year Service Plan and Annual Service Calendar which relate proposed actions to the above aims provide the work plan for each of the relevant periods. These plans are revised annually, approved by the Joint Board and made available to staff. Progress against the plans is monitored by the Management Team.

Performance standards and targets have been identified and agreed in a number of key service areas and, along with the above plans, identify the priority areas of function.

Performance, both against these specific targets and in general, is monitored and reported. A Reporting Framework defines and describes the full suite of management, Management Team, Board and external reports (including Key Performance Indicators) collected. These outcomes are used by the Management Team to inform the management planning process.

A Budget and associated financial plan is approved annually and expenditures are monitored and reported to the Management Team and the Board.

A number of personnel related policies are in place. These tend to be aligned to those of the 'lead' authority, West Dunbartonshire Council, but are amended, where appropriate, to recognise the limited size and differing requirements of the Joint Board.

A number of formal and informal training opportunities are provided and, together with the Personal Training and Development Policy and Induction Procedures, these ensure that all staff are properly trained for their roles in the delivery of service. Further, the Assessor/ERO and his/her Depute are subject to an annual review of performance in accordance with the Policy and Procedure on Individual Performance Management for Senior Officers.

A number of procedural guidance notes and manuals, including a series of Valuation Practice Notes have been produced or are available to staff to assist in the efficient and consistent delivery of service.

The Joint Board's commitment to providing service improvements through the use of Information Technology is communicated in the Information Technology Strategy which is regularly reviewed.

The Joint Board is committed to the promotion of Equal Opportunities and aims to ensure consistent services to all stakeholders, regardless of their gender, race, disability, colour, nationality, religion, marital status, age, responsibility for dependants or sexual orientation. These commitments are reflected in our Single Equality Scheme, our published Public Sector Equality Duties report and our stated Equality Outcomes.

Internal Controls and Risk Management

The integrity of the Joint Board, and the services provided by it, are maintained by means of a series of strategies and plans and their continued provision is ensured by systems for the identification, evaluation and management of risk. A range of systems and procedures are in place to ensure that members and employees of the Board are not influenced by prejudice or conflicts of interest in dealing with their stakeholders.

The Financial Regulations and formal budget processes including monitoring, along with a set of Authorised Procedures for the Ordering, Certification and Payment of Goods and Services, and a Strategy for the Prevention and Detection of Fraud and Corruption ensure the regularity of the Joint Board's financial dealings. Standing Orders provide a framework for procurement by tender.

Members abide by their constituent Council's Members Codes of Conduct and register any interests relevant to the Joint Board in their constituent Council's Registers of Members' Interests. These are available for inspection by members of the public.

Officers conduct themselves in accordance with the Code of Conduct for Employees which sets out the standards of conduct that are expected of staff as a public employee. The Standards are based on the "Seven Principles of Public Life" identified by the Nolan Committee on Standards in Public Life. A Register of Interests is used to record any conflict, or potential conflict, of interest any member of staff may encounter whilst delivering services. Relevant officers are bound by the professional ethics and standards set by the Royal Institution of Chartered Surveyors.

A Confidential Reporting Policy allows any employee to report any wrongdoing, malpractice or improper behaviour within the Valuation Joint Board, through the appropriate channels.

Disciplinary Procedures exist to enable action to be taken not only where there is any instance of such wrongdoing, but also where there is any breach of the Delegated Powers, Financial Regulations, Standing Orders, or any other policy or procedure designed to protect the integrity of the Joint Board.

The Valuation Joint Board's finances, operations and processes are subject to regular audit by:-

- External auditors appointed by The Audit Commission, and
- The Internal Audit Section of West Dunbartonshire Council.

All audit reports are submitted to the Joint Board and approval is given to the proposed Action Plans. Additionally the Board's operations are subject, on an ad-hoc basis, to self-assessment or peer review of processes and procedures.

The Management Team maintains and regularly monitors actions and progress against a Collated Audit Action Plan.

The statutory functions of the Joint Board are subject to additional scrutiny by way of appeals to the relevant Valuation Appeals Committees, Lands Tribunal, Lands Valuation Appeal Court and Registration Courts. Complaints regarding administrative matters may be referred to the Scottish Public Services Ombudsman.

The Joint Board has developed a Risk Management Policy aimed at identifying, evaluating and managing all business risk. The 'Board Risk Register', which is approved by the Board annually, contains the actions required or planned to mitigate the main strategic risks. Other risks are contained in an 'Operational Risk Register', with all actions being collated into a single Risk Action List. The Risk Registers are reviewed annually and when new risks are identified and progress against the Action List is monitored by the Management Team on a regular basis.

Additionally, the Joint Board has approved and implemented a Business Continuity Plan that identifies the actions taken to minimise the likelihood of loss of service and provides a workable, co-ordinated and effective response to the loss of critical functions.

The information and data held by the Joint Board is properly managed, maintained and, where appropriate, destroyed in accordance with our Records Management Policy and Plan. These documents also underpin our approach to Data Security and Data Protection which included advice and training to relevant staff in the handling of personal and confidential data.

Risk to Joint Board staff is managed and minimised through the approved Health & Safety Policy that, amongst other things, provides for the supply of protective clothing and lone working security devices to relevant staff.

All relevant insurances are maintained through our partnership with West Dunbartonshire Council.

Stakeholder Focus

The Valuation Joint Board complies with the principle of openness and engages with stakeholders in a number of ways. Further, by reporting feedback to the Management Team it uses the outcomes of consultation in the management planning process.

The Valuation Joint Board's Annual Report and Annual Accounts are advertised and made available to the public, including by means of the Joint Board's internet web site (www.dab-vjb.gov.uk). The annual Public Performance Report, containing information in relation to Key Performance Indicators, is made available to stakeholders throughout the three constituent council areas by publication on our website. Together these reports inform stakeholders on our targets, performance and progress in other areas of function.

The Minutes of all Joint Board meetings are also made available for public scrutiny.

The 'Customer Satisfaction' and 'Customer Comments and Complaints' Procedures allow users of services to contribute and provide direct stakeholder input to the management planning process.

The Joint Board proactively engages with a number of stakeholders including Council Finance Departments, Returning Officers, West Dunbartonshire Council as our support services providers, our constituent authorities, the Scottish Government, Scotland Office, the Valuation Office Agency, Association of Electoral Administrators, The Electoral Commission the Scottish Assessors Association (SAA), the Cabinet Office and the Government Digital Service.

The SAA has established the Scottish Ratepayers Forum and meets regularly with the Scottish Business Rates Surveyors' Association. These provide the majority of the ratepayer community and their agents with the opportunity to engage directly with Assessors and provide input into policy formulation.

The Joint Board recognises its staff as major stakeholders and seeks formal feedback from them on an annual basis. Staff also have the opportunity to feed into policy through the various working groups which report to the Management Team.

The Joint Board's commitment to openness and accountability is reflected in its Freedom of Information Policy Statement and the wide range of publications contained in, and made available to the public through, its Publication Scheme (www.dab-vjb.gov.uk/freedom-of-information/).

Conclusion

The foregoing framework outlines the foundation for addressing the Valuation Joint Board's need to establish a governance and performance framework to meet management and audit requirements. It is presented as a working tool which is likely to require review in the light of changing internal and external factors.

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Assessor & Electoral Registration Officer

Valuation Joint Board – 22 January 2016

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 (NDR) Valuation function.
- 1.2 To advise members of the Joint Board of progress in relation to the Assessor's Council Tax Valuation function.
- 1.3 To advise members of the publication of a report by the cross-party independent Commission on Local Tax Reform.

2.0 Background

- 2.1 The Assessor is required to carry out a general Revaluation of all Non-domestic properties every five years (subject to the comments at 3.1.5 below). The 2010 Revaluation took effect on 1st April 2010, based on valuation levels at 1st April 2008. The Revaluation Roll contained some 12,353 subjects with a total Rateable Value of £318,467,634.
- 2.2 A total of 3,391 appeals had been submitted against the proposed 2010 values of 3,248 subjects. At the start of 2015/16 41 appeals remained outstanding, all of which had been referred to the Lands Tribunal.
- 2.3 At the start of 2015/16, 27 appeals which were made against values in the 2005 Valuation Roll remained outstanding. These had been referred to the Lands Tribunal for hearing.
- 2.4 The Assessor is required to maintain the Valuation Roll for his area by amending it to reflect a number of circumstances including physical changes to properties. Any such change to the Valuation Roll may be appealed by relevant parties.
- 2.5 The Assessor is required to maintain the Council Tax Valuation List for his area by amending it to reflect new, altered and demolished properties. Additionally he must dispose of any proposals which are made against any entry in the Council Tax Lists.
- 2.6 The Non-Domestic Revaluation scheduled for 2015 was postponed by Ministerial Order for a period of 2 years. Thus the next Revaluation will be effective from 1st April 2017, based on a valuation date of 1st April 2015.

3.0 Current Position

3.1 Non-Domestic Rating Valuation

3.1.1 Revaluation 2005

The majority of the outstanding appeals relate to entries for Mobile Telecommunication Networks. Despite a Lands Valuation Appeal Court having decided on a series of 'test' cases, it is proving difficult to engage with the appellants' agents for a number of outstanding appeals. The 27 appeals which were outstanding at the start of the year, therefore, remain outstanding

3.1.2 Revaluation 2010

At the start of the 2015/16 financial year, 41 Revaluation appeals remained outstanding all of which have been referred to the Lands Tribunal. None have, as yet been cited or scheduled for Hearing.

3.1.3 2010 'Running Roll' Appeals

In addition to the Revaluation appeals referred to above, a total of 5,008 appeals have been submitted since the valuation roll was made up, the majority of which referred to the difficult economic situation following the financial crash of 2008/09.

At the start of the 2015/16 year 195 of these appeals were outstanding. Up to the end of November 50 new appeals have been lodged and 74 have been settled leaving 171 outstanding.

The approach to the valuation of a Health Care subject in Helensburgh was successfully defended at a local Valuation Appeal Committee hearing in September, a case which turned out to be something of a lead case for other similar appeals across Scotland.

3.1.4 Maintenance of the Valuation Roll

In the period from April to November, 699 changes were made to the Valuation Roll to reflect new, deleted and amended properties.

3.1.5 2017 Revaluation

The preparations for the 2017 Revaluation are currently the most significant area of operation in terms of our valuation functions. Final revised Net Annual and Rateable Values will require to be delivered to the Scottish Government around August 2016, although the government's expectation is that some 50% of draft values should be available for their analysis in the first quarter of 2016.

Local analysis of rentals, costs and other relevant information is well under way shortly and valuations have commenced. Weekly progress reports are

being prepared and sent to relevant managers on a weekly basis. To date 1,974 (14.51%) out of a total of 13,606 valuation roll entries have been revalued.

Additionally, staff have been involved in various Scottish Assessors Association Committees and Working Groups in the preparation of Valuation Practice Notes for national application.

3.2 Council Tax Valuation

3.2.1 Maintenance of the Council Tax Valuation Lists

In the period from April to November, 813 new dwellings were added to the Council Tax Lists for the area and 274 houses were deleted.

3.2.2 Council Tax Proposals and Appeals

125 proposals and appeals were outstanding at 1st April and in the period to November 184 were submitted. During that same period, 214 were disposed of, leaving 95 outstanding.

3.2.3 Council Tax – the Future

In September 2014, the First Minister announced the setting up of a cross-party, independent Commission to 'look into fairer systems of local taxation'.

The Scottish Assessors Association made written and oral submissions to the Commission which reported in December 2015. The report, entitled "Just Change – A New Approach to Local Taxation", and which can be made available for members information on request, makes various recommendations which will now be considered by the various political parties in their preparations for the May 2016 Scottish Parliamentary elections.

The Commission concludes that the current system of Council Tax must end, with any replacement designed to be fairer, more progressive and locally empowering. The report sets out a range of different systems of local taxation, and considers the potential impact and administration of these. It does not advocate any single alternative to the present system, highlighting that "there is no one ideal local tax".

4.0 Recommendations

4.1 Members are asked to note:-

(a) progress in relation to the disposal of Non-Domestic Rates appeals,

(b) that preparations for the 2017 NDR Revaluation are ongoing.

(c) progress in relation to maintenance of the Valuation Roll and the Council Tax Valuation Lists,

- (d) progress in relation to the disposal of Council Tax appeals,
 - (e) The Commission on Local Tax Reform's report into fairer systems of local taxation.
-

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 – 22 January 2016

Subject: Electoral Registration Progress

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 12th June 2015 referred to the 2014/15 Individual Electoral Registration (IER) Transitional Canvass, the monthly register updates, the preparation for the 2015 Canvass, the Fifth Review Of Local Government Electoral Arrangements, the UK Parliamentary Election, the South Kintyre by-election and Community Council by-elections in Argyll and Bute and West Dunbartonshire.

3.0 Current Position

3.1 Register Updates/Rolling Registration

The revised Register published on 27th February 2015 was updated on a monthly basis between 1st April and 1st September. During this period there were 9,608 additions to and 9,492 deletions from the register.

We issued 11,266 individual voter registration forms as part of our duty to identify potential new electors by using other information sources.

- 3.2 Where the ERO believes that a person is not entitled to be registered he must check for two sources of evidence before deleting the elector or carry out a registration 'Review', which can lead to the elector being removed from the register. 4,580 Reviews were carried out between 1st April and 1st September.

3.3 The 2015 Annual Canvass

- 3.3.1 This was the first full household canvass since the transition to IER began on 19th September 2014. Tender bids for print and mail services for the canvass were invited in May and the contract was awarded to Critiqom. The canvass proceeded as follows:-

- Household Enquiry Forms (HEFs) were sent to all households on 31st July.
- As the franchise for Scottish Parliamentary and local government elections had been extended to include 16 and 17 year olds, the HEF

was updated to collect information on those aged 14 and over who would attain the age of 16 during the currency of the register to be published on 1st December.

- Invitations to Register forms (ITRs) were sent to potential electors whose names had been added to returned HEFs.
- Where the name of an existing elector was crossed off on a returned HEF, this was used as a prompt to check that person's entitlement to remain registered.
- Both HEF and ITR reminders were issued where no response was made to the original issue and a door-to-door canvass followed thereafter (see 3.3.3 below).

3.3.2 We offered telephone, internet and short message service/text reply for the 2015 canvass and the internet option was made available for households to report "changes" as well as "no changes".

The number of households who used these services is shown in the table below.

Total No. Households	No. Returned By Phone	No. Returned By Text (SMS)	No. Returned By Internet
138,688	12,152	5,697	17,779

This represents 25.69% of our total HEF return

3.3.3 Where relevant a door-to-door canvass was carried out for non-responders. Changes to the canvass process arising from legislation and Ministerial direction resulted in the number of canvassers required to complete the task increasing from 25 in the 2013/14 canvass (the last full household canvass before the transition to IER) to 60. We also had to supplement this by using our own permanent staff for some areas where we were unable to recruit canvassers or where canvassers resigned. The canvassers visited 48,947 households between the end of September and the end of November.

The final HEF return for 2015 was **74.96%** compared to **93.84%** in 2013/14. In 2013/14 we verified non-responding households to council tax records (19,077 houses) prior to the canvasser visiting. This option was removed with the introduction of IER and has substantially increased the cost of the annual canvass.

3.3.4 We requested a list of students from the education department of each council and issued ITRs to all students who would be 16 or older by 30th November 2016.

The number of young people registered as at 1st December is:

No. of 14/15 year olds on education records	2,622
No. of 14/15 year olds added to the register	1,684
%age added	64.2%

No. of 16/17 year olds on education records	4,774
No. of 16/17 year olds added to the register	3,516
%age added	73.6%

3.3.5 Our total electorate reduced in 2015 from 223,594 (at publication on 27th February 2015) to 218,668 (at publication on 1st December 2015).

3.3.6 An Order was made on 15th July to bring forward the end of the transition to IER to 1st December 2015 and this canvass was the final opportunity for the ERO to encourage as many existing electors who had not made an individual application to register, to complete an application. This process involved sending ITRs to these electors reminding them that they would be removed from the register unless they took steps to register individually. Electors on the register who did not make an individual application to register to vote were removed from the register effective from 1st December. The number of electors not individually registered and finally deleted is shown below:

	At Publication (27 th February)	At UKPGE (7 th May)	Start of Canvass (31 st July)	Electors Deleted (1st December)
Argyll and Bute	2,966	2,314	2,155	1,250
East Dunbartonshire	3,126	2,606	2,456	1,553
West Dunbartonshire	3,071	2,697	2,591	1,866
Total	9,163	7,617	7,202	4,669

3.3.7 The increased operational cost of the 2015/16 canvass compared to the cost of the 2013/14 canvass is shown below:

2013/14	£147,016
2015/16	<u>£271,775</u>
Increase	<u>£124,759</u>

A grant of £75,427 was received from the UK Cabinet Office (CO) for 2015/16 which clearly does not cover these additional costs. Thus we will be submitting a Justification Led Bid for additional IER funding to the CO for the 2015/16 financial year.

4.0 Interim Review of Scottish Parliament Boundaries at Princes Gate and Greenacres by Robroyston

The Scottish Parliament boundary alignment with the East Dunbartonshire Council boundary was effected at publication of the registers on 1st December and is now in force for the Scottish Parliament elections in May 2016.

5.0 Fifth Review Of Local Government Electoral Arrangements

The public consultation on ward proposals finished on 22nd October and the Scottish Boundary Commission (the Commission) is now considering responses received before preparing its recommendations to be submitted to Scottish Ministers by May 2016.

6.0 Fresh Signatures for Absent Voters

The law requires EROs, by 31 January each year, to send a notice in writing to every absent voter (postal, proxy and postal proxy voters) whose signature on the personal identifiers record is more than five years old:

- requiring them to provide a fresh signature if they wish to remain an absent voter, and
- informing them of the date on which they would cease to be entitled to vote by post or by proxy in the event of a failure or refusal to provide a fresh signature (i.e. six weeks from the date of sending the notice)

We will write to 2,600 absent voters on 11th January 2016.

7.0 Council By-Elections

There will be a by-election in the Oban North and Lorn ward on 18th February 2016, following the resignation of Councilor Duncan MacIntyre (Independent).

8.0 Scottish Parliamentary Election

Elections to the Scottish Parliament will take place on 5th May 2016. Several planning meetings have already taken place with Returning Officers and more are planned in the period leading up to the poll.

9.0 Recommendation

Members are asked to:-

- (a) Note the content of this report, and
- (b) Note the increased annual operational costs in connection with IER and the bid for additional funding referred to at 3.3.7 above.

Person to contact:

June Nelson-Hamilton (Principal Administration Officer)

Tel: 0141 562 1262

E-Mail: june.nelson@wdc.gcsx.gov.uk

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Depute Assessor & Electoral Registration Officer

Valuation Joint Board – 22 January 2016

Subject: Information Technology and Communications Report

1.0 Purpose

- 1.1 To update members on the changes to Information Technology and Communications employed at our Clydebank and Campbeltown Offices.
- 1.2 To seek approval of Capital expenditure on improving IT communications in our Campbeltown office.

2.0 Background

- 2.1 Electronic Communications are vital to the efficient running of the Board.
- 2.2 The move away from a fixed line to broadband for our Campbeltown Office in 2011, along with increased demands, has resulted in a number of operational difficulties.
- 2.3 The Board's telephone provision was recently reviewed with a view to making savings.
- 2.4 The Clydebank Office was subject to West Dunbartonshire Council's (WDC) IT Network Modernisation Programme.

3.0 Progress

- 3.1 The Clydebank Office was successfully migrated to WDC's modernised network on the 5th of November 2015. The new line provides the same level of service but at saving of over 70%.
- 3.2 The review of our telephone provider identified that significant savings could be made and as a consequence we moved to Vodafone during March 2015. Initial comparisons with 2014 suggest that the savings are in the region of 40%.
- 3.3 Provision had been made in the budget this year for a possible return to a fixed line for the Campbeltown Office, however, the costs involved to obtain a similar speed of connection to that supplied by our then aggregated broadband were prohibitive. During June this year we were able to install additional broadband lines to further improve the connection taking the number of aggregated lines from 3 to 6. Whilst this improved the connection speed aggregated broadband provides upload speeds which are significantly less than download speeds. This impacts on our ability to send scanned

images to our electoral registration and valuation systems. There is also no guarantee on the speed of connection. We were aware that the roll out of superfast broadband was likely by the end of 2016 although there was no definitive date for roll out and activation for Campbeltown.

- 3.4 In October this year BT confirmed that superfast broadband was now available within Campbeltown via a product called BTNet. This product allows for 100Mb synchronised and uncontended connection speeds, significantly better than are currently available via the aggregated broadband solution. In addition to this it also has a service level agreement covering network availability and network performance. This is not available within the current aggregated broadband set up.
- 3.5 During the latter part of 2015 discussions have been on going with BT and also WDC IT to ensure that the product is fit for our purposes. There are both revenue and capital cost implications with adopting this product. The annual cost for a 3 year contract is £8000 this is significantly below the £20,000 allocation within the 2015/16 budget. The total capital outlay is unknown at the moment but likely to be between £6,000 and £16,000 however this will only be confirmed once a site survey has taken place.

4.0 Recommendations

4.1 It is recommended that the Board

- (a) note the savings that have been made recently within the telecommunications provision,
- (b) note the proposed change from aggregated broadband to BTNet, and
- (c) approve, subject to agreement of the Capital Report, the capital expenditure required to install BTNet up to a maximum of the current unallocated available balance.

Person to contact:

Robert Nicol (Depute Assessor and ERO)

Tel: 0141 562 1263

E-mail: Robert.nicol@dab-vjb.gov.uk

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Assessor & Electoral Registration Officer

Valuation Joint Board – 22 January 2016

Subject: DABVJB Property at 235 Dumbarton Road, Clydebank

1.0 Purpose of Report

- 1.1 To provide Members with an update on matters relating to the Joint Board's property at 235 Dumbarton Road, Clydebank.
- 1.2 To seek Members approval of proposals:-
 - (a) to engage an agent in an effort to re-let part of the property;
 - (b) to delegate authority to enter into a new lease agreement to the Property Sub-Committee;
 - (c) for the Assessor & ERO to engage with the Scottish Children's Reporter Administration (SCRA) to investigate the possibility of the Joint Board purchasing the part of the above property which is currently owned by SCRA;
 - (d) to give provisional and conditional approval to the purchase of the above; and
 - (e) to investigate the options for, and financial effect of, property sharing with West Dunbartonshire Council.

2.0 Background

- 2.1 In 2010 part of 235 Dumbarton Road, Clydebank (highlighted in pink in Appendix 1), which was surplus to requirements, was let to West Dunbartonshire Council (WDC) (Education Technical Services) on a 10 year lease.
- 2.2 In September 2015, and in accordance with the relevant clause in the lease, WDC served a Break Notice advising that they would be exercising their right to terminate the lease with effect from 1st April 2016.
- 2.3 Part of the property (highlighted in blue in Appendix 1) is owned by the Scottish Children's Reporter Administration (SCRA) and is surplus to their requirements. It is currently occupied by WDC (Education Technical Services) under an occupation agreement which will be terminated with effect from 1st April 2016.

- 2.4 West Dunbartonshire Council is currently undertaking a property asset review which may provide an opportunity to the Joint Board to property share.

3.0 Progress

3.1 Premises currently let to West Dunbartonshire Council

- 3.1.1 The Assessor & ERO has met with officials from WDC Estates Department and agreed a series of dilapidation works which will be completed prior to the termination date. It is understood that WDC are currently procuring these works.
- 3.1.2 The loss of WDC as tenants will result in a loss of income to the Joint Board of approximately £25,000 per annum and will result in the Joint Board incurring higher rates charges.
- 3.1.3 As a result, the Assessor & ERO recommends that the Joint Board actively seek potential occupiers with a view to re-letting the property. Officials of WDC's Estates Department, who would normally advise the Joint Board on property matters, have advised that they cannot act as a letting agent in this case due to potential conflicts of interest and professional indemnity issues arising.
- 3.1.4 It is therefore recommended that the Joint Board appoint a chartered surveyor to act as the Board's agents in re-letting the premises and that the Joint Board should enter a new lease agreement on terms which are acceptable to the Board.

3.2 Premises currently owned by SCRA

- 3.2.1 The premises which are currently owned by SCRA remain surplus to their requirements and they have indicated an interest in possibly selling the premises to the Valuation Joint Board.
- 3.2.2 There could be several advantages to the Joint Board in agreeing to such a purchase.
- 3.2.3 For instance, if that part of the building remains in separate ownership the re-letting the unoccupied area will, with two landlords, be complex and the situation could be a deterrent to potential tenants. Thus separate ownership may prevent the Joint Board from recovering the lost rental income and alleviating the additional rates burden referred to above.
- 3.2.4 Further, continued separate ownership could prevent the Joint Board selling or redeveloping the property/site should it wish to review its property assets and related costs. Alternatively, the SCRA could hold the Valuation Joint Board to 'ransom' at the point of any future proposal.

3.2.5 With a view to further investigating the option to transfer the part of the property which is owned by SCRA to the Joint Board, the District Valuer is likely to be instructed to complete an independent valuation of the premises.

3.2.6 If 235 Dumbarton Road was entirely in the ownership of the Joint Board it could facilitate the sale of the property and free up opportunities to possibly reduce costs through property sharing with WDC.

4.0 Next Steps

4.1 If approved, the Assessor & ERO will move to appoint letting agents with the aim of letting the vacant part of the premises at 235 Dumbarton Road, Clydebank.

4.2 On receipt of the valuation referred to at 3.2.5 above, the Joint Board would be required to decide if the terms of the transfer were acceptable and if the purchase should proceed.

4.3 The Assessor & ERO would open discussions with WDC to investigate what property sharing options might be available and the potential efficiencies that might arise from such a move.

5.0 Recommendations

Members are asked to:

- (a) note the loss of income and increased rates expenditure from 1st April 2016 arising from the termination of West Dunbartonshire Council's lease on part of the above property;
- (b) approve the appointment of a chartered surveyor to act for the Valuation Joint Board in re-letting these premises;
- (c) delegate the authority to enter into a new rental agreement to the Joint Board's Property Sub-Committee.
- (d) provisionally approve the purchase of the part of 235 Dumbarton Road which is currently owned by SCRA, subject the valuation referred to at 3.2.5 above, the acceptability of the terms of any transfer and the restriction at 5(f) below;
- (e) delegate the decision on the acceptability of the terms of transfer to the Joint Board's Property Sub-Committee;
- (f) approve the use of Capital Funds, up to a maximum of £75,000 to complete the above purchase – see later Capital Estimates Report; and
- (g) provide the explicit authority to the Assessor & ERO to investigate the options for, and financial effect of, property sharing with West Dunbartonshire Council.

Person to contact:

David Thomson (Assessor and ERO)

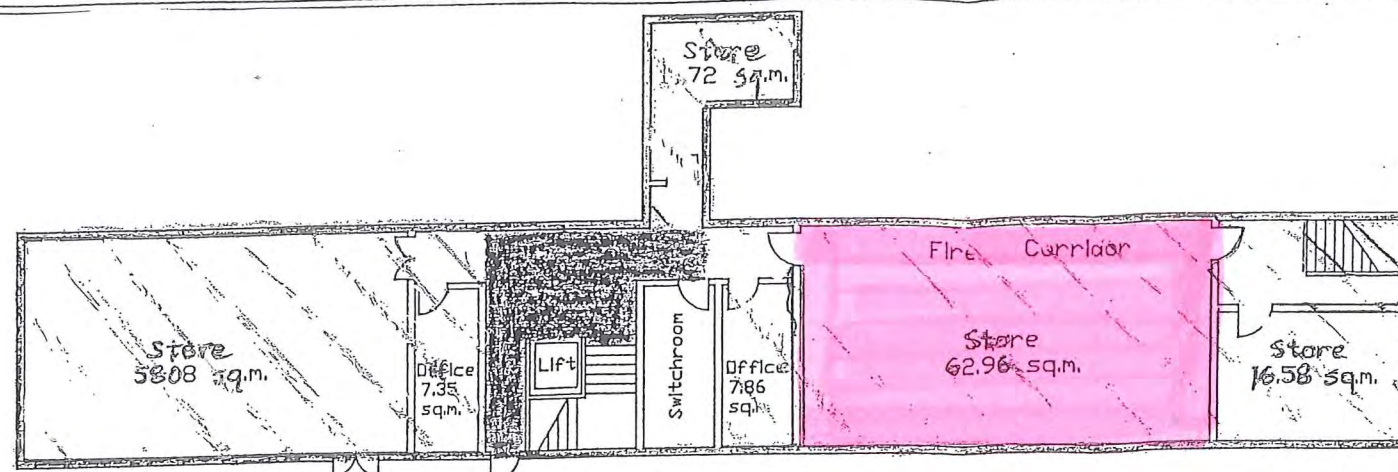
Tel: 0141 562 1260

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

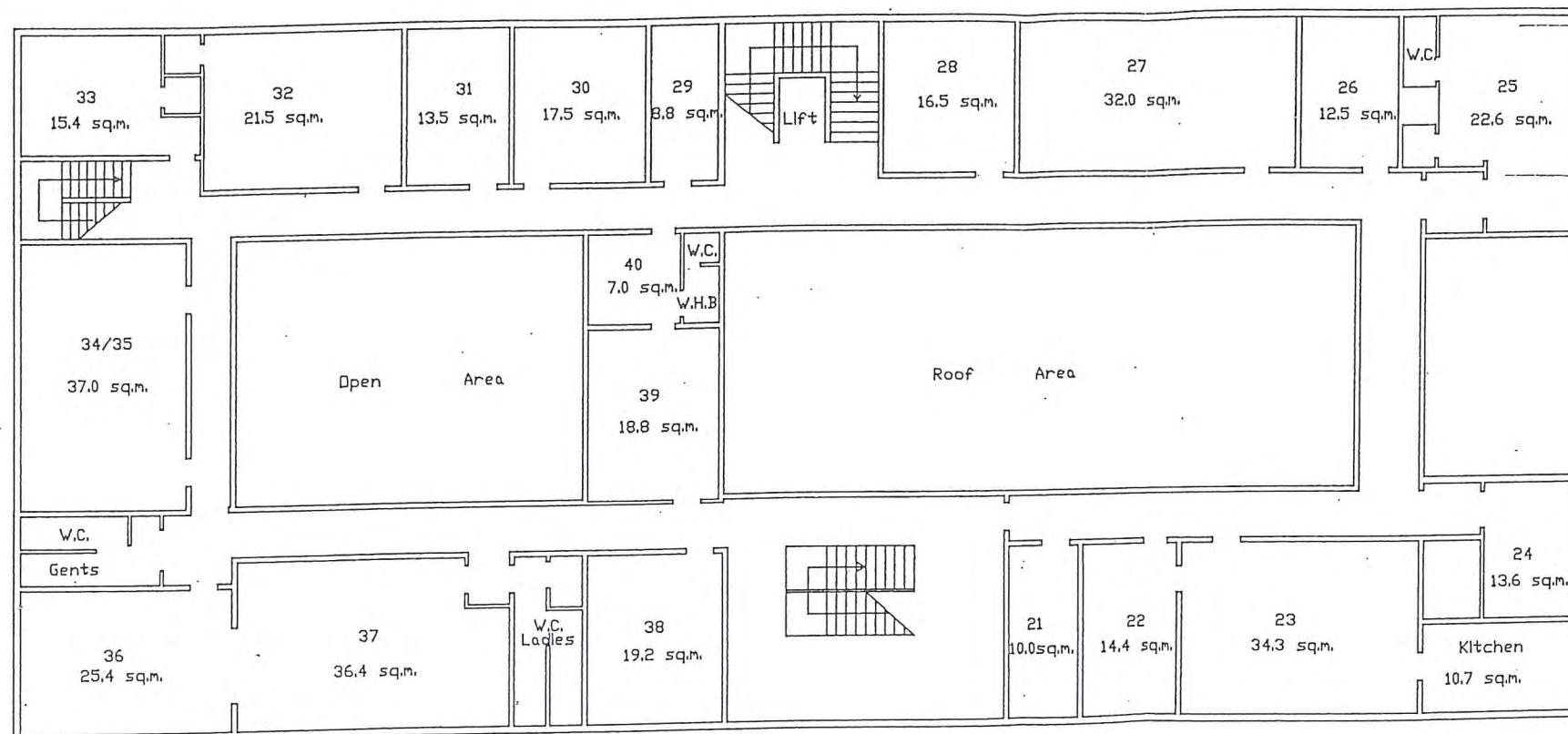
Appendices

Appendix 1: Floor Plans of 235 Dumbarton Road, Clydebank.

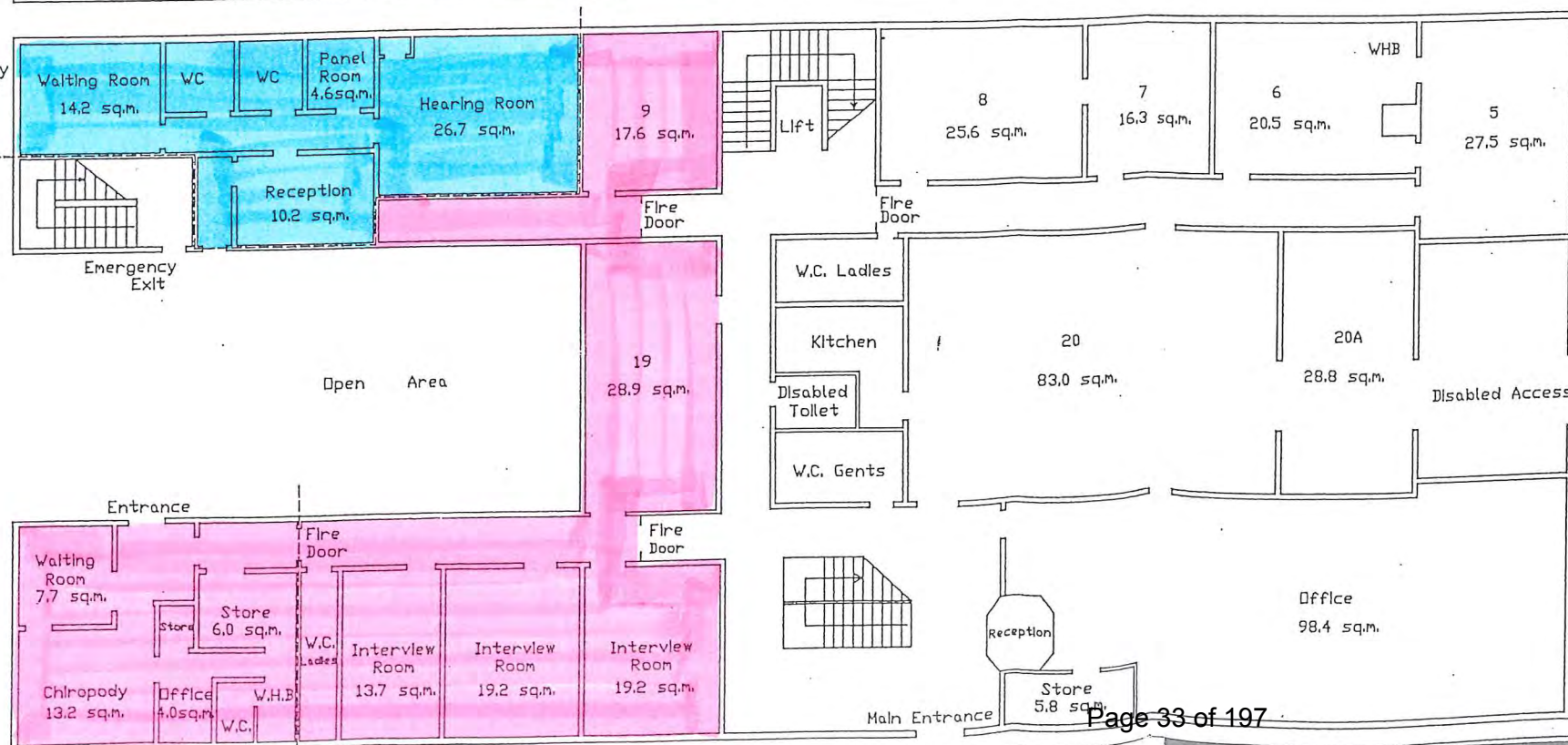
Basement



First Floor



Offices occupied by
Scottish Children's
Reporter's
Administration



Offices occupied by
Greater Glasgow
Community and Mental
Health Services

Ground Floor

Rev.	Date	Revision	Initials

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DEPARTMENT OF ECONOMIC, PLANNING
AND ENVIRONMENTAL SERVICES

TITLE

Property at
235 Dunbarton Road
Clydebank
G81 4XJ

PROJECT

Ground, First Floor
& Basement Plans

File No.

Project No.

District

Parish

Drafted by M Luisi

Surveyed by

DS Sheet

Checked by

Date 21/05/99

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Drawing No. 218

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Depute Assessor & Electoral Registration Officer

Valuation Joint Board – 22 January 2016

Subject: Single Equality Scheme 2015/16 - 2018/19

1.0 Purpose

- 1.1 To seek members approval of the Single Equality Scheme 2015/16 – 2018/19.

2.0 Background

- 2.1 At its meeting on 25th November 2011 the Valuation Joint Board approved the Single Equality Scheme 2011/12 – 2014/15 for implementation within the Joint Board.
- 2.2 In the period since the Scheme was approved The Equality Act 2010 (Specific Duties) (Scotland) Regulations 2012 have come into force and the Board has published two Public Sector Equality Duty Reports in line with its requirements.

3.0 Progress

- 3.1 The Single Equality Scheme has been updated and revised to take into account the regulations coming into force.
- 3.2 The revised Single Equality Scheme is attached for Members' consideration.

4.0 Recommendations

- 4.1 It is recommended that the Board approves the attached Single Equality Scheme 2015/16 – 2018/19.
-

Person to contact:

Robert Nicol (Depute Assessor and ERO)

Tel: 0141 562 1263

E-mail: Robert.nicol@dab-vjb.gov.uk

Appendix – Single Equality Scheme 2015/16 – 2018/19



*Dunbartonshire and Argyll & Bute
Valuation Joint Board*

Single Equality Scheme

2015/16 – 2018/19

Foreword

The Equalities Act 2010 and the subsequent Specific Equalities Duties established by the Scottish Ministers provided opportunities for Dunbartonshire and Argyll & Bute Valuation Joint Board (the Board) to reaffirm its commitment to equality.

This single Equality Scheme is the backbone of a positive equal opportunities agenda which includes the promotion of equality by the Board within Argyll & Bute, and East and West Dunbartonshire.

I remain personally committed to the promotion of equal opportunities and this revised scheme is the basis of that commitment and part of Dunbartonshire and Argyll & Bute Valuation Joint Board's wider equal opportunities agenda.

Our performance in relation to the commitments contained in this scheme will be monitored and audited, and progress reported to elected members of the Board and to the citizens of Argyll & Bute and East and West Dunbartonshire.

David C. Thomson
Assessor and Electoral Registration Officer
Dunbartonshire and Argyll & Bute Valuation Joint Board

December 2015

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Version	Originator	Summary of changes	Date
1.0	Alistair Boyd	New Policy	November 2011
1.1	R Nicol	Revised draft to take account of Implementation of PSED and publication of revised outcomes	December 2015
1.2	R Nicol	Minor typographical amendment	January 2016

1.0 Introduction

1.1 The Board.

The Dunbartonshire and Argyll & Bute Valuation Joint Board was established as part of the 1996 reorganisation of local government in terms of The Valuation Joint Boards (Scotland) Order 1995 and is vested with the functions of three valuation authorities ([Argyll & Bute Council](#) , [East Dunbartonshire Council](#) and [West Dunbartonshire Council](#)). With the agreement of the three councils the Board also has responsibility for the Electoral Registration function. The Board has therefore appointed the Assessor to be the Electoral Registration Officer and to be responsible for the preparation and maintenance of the Register of Electors.

The Board comprises 16 members who are appointed by the three councils with Argyll and Bute Council and West Dunbartonshire Council each nominating 5 members and East Dunbartonshire Council 6 members.

1.2 Service Mission and Vision

“WHO WE ARE”

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

“WHAT WE DO”

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

“OUR AIMS”

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

COMMITMENTS

We are committed to:

- 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

It can therefore be seen from the above that the Board, by embedding a firm commitment to achieving equality of service provision into its Vision, Mission and Commitments statements, has established equalities into the ethos of the organisation.

2.0 The Equality Act 2010

The Equality Act 2010 repealed the Equal Pay Act 1970, the Sex Discrimination Acts 1975 & 1986, the Race Relations Act 1976, and the Disability Discrimination Act 1995 but consolidated and amended the above legislation and extended it to cover additional areas of equality. The Act came into force in stages with the first being effective from 1 October 2010 and the Public Sector Equality duty effective during 2011. The Act introduced the following nine “protected characteristics”

2.1 “Protected Characteristics” -

Age – relates either to a person or persons of similar age. The Act protects people of all ages. However, different treatment because of age is not unlawful if you can demonstrate that it is proportionate means of meeting a legitimate aim. Age is the only protected characteristic that allows employers to justify direct discrimination.

Disability – a person or persons have a disability if they have a physical or mental impairment which has a substantial and long term adverse effect on their ability to carry out day to day activities which would include tasks like using a telephone, reading a book or using public transport. The Act includes a new protection from discrimination arising from disability. This states that it is discrimination to treat a disabled person unfavourably because of

something connected with their disability (eg a tendency to make spelling mistakes arising from dyslexia). This type of discrimination is unlawful where the employer or other person acting for the employer knows, or could reasonably be expected to know, that the person has a disability. This type of discrimination is only justifiable if an employer can show that it is a proportionate means of achieving a legitimate aim. Additionally, indirect discrimination now covers disabled people. This means that a job applicant or employee could claim that a particular rule or requirement the Board has in place disadvantages people with the same disability. This is unlawful unless it can be justified. The Act also includes a new provision which makes it unlawful, except in certain circumstances, for employers to ask about a candidate's health before offering them work

Gender reassignment – a person or persons who are proposing to undergo, are undergoing or have undergone a process (or part of a process) for the purpose of reassigning the person's sex by changing physiological or other attributes of sex. A reference to a transsexual person is a reference to a person who has the protected characteristic of gender reassignment. The Act no longer requires a person to be under medical supervision to be protected – so a woman who decides to live as a man but does not undergo any medical procedures would be covered.

Pregnancy and maternity – Breastfeeding mothers are protected against discrimination for the first six months. After six months a breastfeeding mother is protected through the sex discrimination provisions in the Equality Act. The additional protection for the crucial first six months after a woman has given birth is in recognition of the fact that she needs the strongest possible protection against discrimination that may occur in the early months when it is most important to the health of both mother and child.

Marriage and civil partnership – includes only a person or persons who are married or have civil partners.

Race – a person or persons referred to by colour, nationality and ethnic or national origins.

Religion or belief – a person or persons of any religion or of no religion at all. Also includes a person or persons of any religious or philosophical belief or no belief at all. Discrimination because of religion or belief can occur even where both the discriminator and recipient are of the same religion or belief.

Sex – a reference to a person is to a man or a woman while a group reference is to persons of the same sex

Sexual Orientation – means a person's sexual orientation towards persons of the same sex, persons of the opposite sex or persons of either sex. A reference to a person is to a person of a particular sexual orientation while a group reference is to persons who are of the same sexual orientation.

The Act also makes explicit the concept of 'dual discrimination', where someone may be discriminated against or treated unfairly on the basis of a combination of two or more of the protected characteristics

2.2 Discrimination Defined

Direct discrimination

Direct discrimination occurs when a person (including local authorities, trade unions, employment agencies, vocational training bodies etc) discriminates against another if, because of their protected characteristic they are treated less favourably than others.

Discrimination by association

This previously applied to race, religion or belief and sexual orientation and, since 2010, has been extended to cover age, disability, gender reassignment and sex. This is direct discrimination against someone because they associate with another person who possesses a protected characteristic.

Perception discrimination

As above, this applies to age, race, religion or belief, sexual orientation disability, gender reassignment and sex. This is direct discrimination against an individual because others think they possess a particular protected characteristic. It applies even if the person does not actually possess that characteristic.

Indirect discrimination

The 2010 Act harmonised the different definitions of indirect discrimination and extended the definition to include age, disability, gender reassignment, marriage and civil partnership, race, religion or belief, sex, and sexual orientation.

Under the Act it is an offence to directly or indirectly discriminate against, harass or victimise a person because they have one or more protected characteristic, or because they are associated with someone who has a protected characteristic.

Indirect discrimination occurs when a policy or action appears neutral but its impact particularly disadvantages people with a protected characteristic, unless the person applying the provision can justify it as a proportionate means of achieving a legitimate aim.

Harassment

Harassment involves unwanted conduct which is related to a relevant protected characteristic and has the effect or purpose of violating an individual's dignity or creating a degrading, hostile, humiliating, intimidating, or offensive environment for the complainant. The Act also includes harassment based on perception and association.

Employees will now be able to complain of behaviour that they find offensive even if it is not directed at them, and the complainant need not possess the relevant characteristics themselves.

Third party harassment

Covers age, disability, gender, gender reassignment, race, religion or belief, and sexual orientation. The Act makes the Board liable for harassment of their employees by people (third parties) who are not employees of the Board, such as customers or clients. The Board is only liable when harassment has occurred on at least two previous occasions, the employer is aware that it has taken place, and has not taken reasonable steps to prevent it from happening again.

Victimisation

Occurs when a person subjects an individual to detriment because the individual has brought proceedings under the Act, the individual has given evidence or information in connection with proceedings under this Act, the individual has done any other thing for the purposes of or in connection with the Act, or the individual has made an allegation (express or otherwise) that the person or any other person has contravened the Act.

A person is not protected from victimisation if they have maliciously made or supported an untrue complaint.

The Board will, in the exercise of its functions, have due regard to the need to eliminate discrimination, harassment, victimisation, will advance equality of opportunity between persons who share a protected characteristic and persons who do not share it and will foster good relations between persons who share a protected characteristic and those who do not.

3.0 Equal Pay

The Equality Impact Assessment carried out on behalf of Unison following the completion of the Pay Modernisation processes for the Board's staff states "the new pay scheme is consistent with the principles of equal pay for work of equal value. It reduces the overall pay gap and removes any significant pay gap for work rated as equivalent. The overall pay gap remains a concern but given that this results from the predominance of men in higher grades and women in lower grades, it is outwith the scope of this report." The Board will, through recruitment and promotion, attempt to remove this imbalance when the appropriate opportunities arise.

The Act allows an employee to bring a claim on pay discrimination even when no direct male or female comparator is employed.

The Board will not implement conditions of employment restricting staff from making public what they are paid when attempting to identify discrimination. These conditions are unenforceable.

4.0 Positive Action

Prior to the 2010 Act legislation, 'positive action' was permitted to allow employers to encourage applications for employment from under represented groups.

Positive action does not mean positive discrimination. Recruitment or promotion must still be based on merit. A person cannot be appointed just because he or she possesses a protected characteristic. That would be positive discrimination, which continues to be unlawful in the UK.

Current legislation allows employers to take proportionate measures to overcome any perceived disadvantage or to meet specific needs for a person with a protected characteristic, much along the lines of providing facilities for disabled persons.

5.0 Public Sector Duties

The 2010 Act brought together the existing public sector equalities duties covering disability, gender and race under a single duty which includes age, gender reassignment, pregnancy and maternity, religion and belief, and sexual orientation.

The Board when carrying out its functions will endeavour to:

- Eliminate discrimination, harassment, victimisation and any other conduct prohibited by the Act;

- Advance equality of opportunity between persons sharing a protected characteristic and persons who do not share it; and
- Foster good relations between person who share a protected characteristic and persons who do not share it.
- Consider the needs of all individuals in their day to day work, in developing policy, in delivering services, and in relation to their own employees.

6.0 Specific Equality Duties

The Equality Act 2010 (Specific Duties) (Scotland) Regulations 2012 require those authorities listed in the Regulations, unless otherwise exempted, to comply with the following duties;

- To report progress on mainstreaming the Equality Duty.
- To publish equality outcomes and report progress.
- To Equality Impact Assess Policies and Practices.
- To gather and to use employee information.
- To consider award criteria in relation to public procurement.
- To publish required information in a manner which is accessible.
- To publish gender pay gap information. The Board has less than 150 employees and is therefore not subject to this duty.
- To publish statements on equal pay. The Board has less than 150 employees and is therefore not subject to this duty.

The Board is committed to integrating equality into its processes and ensuring that equality features explicitly and proportionately in its business operations.

7.0 Monitoring

Reports will be prepared and, where there would be no breach of the Data Protection Act, published on the Board's website annually to present staff statistics on the following:

- Analysis of data by age
- Analysis of data by carer responsibility
- Analysis of data by disability
- Analysis of data by gender reassignment

- Analysis of data by marriage and civil partnership
- Analysis of data by pregnancy and maternity
- Analysis of data by race
- Analysis of data by religion or belief
- Analysis of data by sex
- Analysis of data by sexual orientation

These reports will be used to identify where inequality exists and where actions are required in respect of any of the protected characteristics.

Use of the information from Staff Monitoring forms an essential part of our revised equalities outcomes. More information on this area can be found in our Public Sector Equality Duty Report.

8.0 Customer Consultation

The Board issues, on a regular basis, Customer Consultation questionnaires which are statistically analysed to allow an annual report on stakeholder opinions on the service provided. This customer consultation examines the returns from all persons with, and without, protected characteristics and will continue to be used to identify where inequality exists in service provision or where positive actions are required in respect of any of the protected characteristics.

The Board also operates a Customer Complaints Policy with a suggestion, comments and complaints forms available online.

Use of the information from Customer Consultation Questionnaires forms an essential part of our revised equalities outcomes. More information on this area can be found in our Public Sector Equality Duty Report.

9.0 Access to the Board's premises and Information

Assessments have been made of the Board's premises and accesses have been improved, disabled toilets installed and a hearing loop installed where required. Unfortunately access to the upper floors of both offices is restricted for some disabled stakeholders but provision has been made to allow all services to be provided on the ground floors.

The Board has contracted with LanguageLine, a translation service, to provide translations whenever necessary and staff are retrained annually on its application.

Those publications made on paper can generally also be made available, on request, in different languages, in Braille, audio tapes and other similar mediums.

Most forms issued provide details of how to obtain these alternative formats.

10.0 Training

The Board has identified and put in place arrangements for training its staff in relation to its duties to promote equality. The Board is committed to ensuring that staff receive adequate training in these areas. A rolling programme of refresher training on equalities and the equalities duties is embedded into our core training programme that covers all members of staff.

The Board considers it important that its own members receive training in its obligations with regard to equality, and will ensure that current and future members participate in training programmes provided by its constituent authorities.

A statement of commitment to Equality is included in staff Induction packs. All new staff, through the induction procedures, are made aware of all relevant Equality issues and retraining of all staff takes place when required.

Our Core Training programme also includes an annual refresh of Language Line Training.

11.0 Impact Assessments

The Valuation Joint Board is committed to conducting Equalities Impact Assessments (EIAs) where appropriate on all new and amended Policies and changes to service provision. The Management Team of the Board uses its established Risk Management approach to identify the effects of changes of policy and legislation on persons with protected characteristics. Negative effects for these persons are avoided, mitigated or accepted as appropriate and, where the risk is deemed to be high, a full Impact Assessment is carried out. The Impact Assessment identifies where the Joint Board can promote equality of opportunity and any gaps in policy or adverse effects will be addressed.

The details of the approach to full Impact Assessments will vary depending upon the nature of the change and its likely effect for persons with protected characteristics but each will include the following general steps:

- (a) Consider all available data and research findings
- (b) Assess the effect on persons (as above)
- (c) Consider mitigation action
- (d) Consider alternative approaches and opportunities to promote equalities
- (e) Decide on the most appropriate actions
- (f) Establish arrangements for monitoring outcomes
- (g) Publish the Impact Assessment
- (h) Promote positive effects

The assessments are provided to the Valuation Joint Board meetings accordingly.

12.0 Action Plan

This section outlines our strategy to ensure compliance with both the general and specific duties required by the equality legislation.

The Board is committed to making equality a central part of the way it works and to achieve this it will, for each of the three functions below:

- (a) Meet the requirements of the Equality Act 2010,
- (b) Ensure implementation of this Scheme,
- (c) Identify managers' responsibilities in relation to the Act,
- (d) Continue to provide training to update all staff the duties and responsibilities as required by the Equality Act 2010,
- (e) Continue to evaluate all posts against a pay model which demonstrates consistency, fairness and equality in the application of salary assessment and pay progression to employees,
- (f) Continue to monitor all staffing issues,
- (g) Continue to review Board policies to enhance equality of opportunity,
- (h) Improve accessibility, availability and appropriateness of our service to stakeholders,
- (i) Evaluate the needs/ views of all persons with protected characteristics and introduce consultation procedures as required,
- (j) Maintain monitoring within the customer consultation procedures,
- (k) Continue to publish the results of consultations, monitoring and assessments annually,
- (l) Continue to provide details of LanguageLine to all relevant contacts,
- (m) Maintain a positive ethos towards those persons who have a protected characteristic,
- (n) Review progress in working towards our published Equalities Outcomes and take relevant steps towards achieving them

(o) Review this Policy three yearly or as required,

(p) Review the Action Plan annually

It should be noted that meeting these duties forms part of the Board's equality strategy which aims to mainstream equal opportunities into the framework of service planning, monitoring and delivery. It is also our intention that all our services including employment will not simply conform to equal opportunities legal requirements but will be proactive in promoting equality.

Electoral Registration - This service is responsible for the compilation and maintenance of the Electoral Register. The Electoral Register is used at all elections and only persons who appear on the Register can vote. This Service therefore reaches every member of the community who is aged 14 years or over. A statement is included with relevant forms stating that they can be made available in other languages or larger print.

Valuation - This service is responsible for the compilation and maintenance of the Valuation Roll. The Valuation Roll is used by the Directors of Finance of the Board's constituent Councils to bill occupiers/owners for non-domestic rates. A statement is included with relevant forms and Notices stating that they can be made available in other languages or larger print.

Council Tax - This service is responsible for the compilation and maintenance of the Council Tax List. The List is used by the Directors of Finance of the Board's constituent Councils to bill occupiers/owners for Council Tax payments. Council Tax Banding Notices are issued to new dwellings, and certain altered dwellings. This Service reaches all Council Taxpayers in Dunbartonshire and Argyll & Bute. A statement is included with relevant forms and Notices stating that they can be made available in other languages or larger print.

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Assessor & Electoral Registration Officer

Valuation Joint Board – 22 January 2016

Subject: Personnel/Health & Safety – Driving at Work Policy

1.0 Purpose of Report

- 1.1 To seek Joint Board approval of a 'Driving at Work Policy' for application to staff employed by the Valuation Joint Board.

2.0 Background

- 2.1 Valuation Joint Board staff use their own vehicles for various aspects of their functions including survey and inspection of properties, the electoral canvass and attending meetings.
- 2.2 The events of 22nd December 2014 when a Council bin lorry collided with pedestrians in the city centre of Glasgow highlighted the fact that the Valuation Joint Board did not have an overarching policy covering all aspects of the use of vehicles by its employees.

3.0 Progress

- 3.1 A draft Driving at Work Policy, which covers aspects of vehicle use such as the responsibilities of managers and employees, the procedures for ensuring driver competence, the approach to ensuring that vehicles have sufficient insurance cover and are fit for use and journey planning, is attached for Members consideration.
- 3.2 The draft Policy has been reviewed by the relevant union and they have confirmed that they have no objection to it.

4.0 Recommendations

- 4.1 Members are asked to approve the attached Driving at Work Policy.

Person to contact:

David Thomson (Assessor and ERO)

Tel: 0141 562 1260

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

Appendices

Appendix 1: Draft Driving at Work Policy



*Dunbartonshire and Argyll & Bute
Valuation Joint Board*

POLICY and GUIDANCE

Driving at Work

Document History

Author(s)	Robert McDonald	Date	7 th September 2015
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Revision Number	Date	Amendment	Name	Approved by
0.2d	11.11.15	Various	D Thomson	
0.3d	09.12.15	Various	D Thomson	Mangement Team

Driving at Work Policy

1.0 Introduction.

It has been estimated that up to a third of all traffic accidents involve someone who is at work at the time of the accident. This may account for over 20 people killed and 250 seriously injured every week.

The Valuation Joint Board's Health and Safety Policy requires the Assessor & ERO to manage the health and safety risks associated with driving in a similar manner to the way other health and safety risks are required to be managed.

2.0 Definition of Driving on Board Business

Board employees will be deemed to be driving on Board business (See also Appendix 1) if they are:

- Driving between Joint Board sites for work purposes.
- Travelling to and from a place of work where mileage is payable by the Joint Board.
- Travelling to meetings, seminars, training events, survey inspections or electoral canvass visits, as part of normal Board business.

3.0 Duties under the Law

The Health and Safety at Work Act 1974 requires employers to ensure, so far as reasonably practicable, the health and safety of all employees whilst at work. There is also a responsibility to ensure that other persons are not put at risk by driving activities associated with the Board.

Under the Management of Health and Safety at Work Regulations 1999, the Joint Board has a responsibility to effectively manage health and safety risks associated with driving activities, and this is usually achieved through the risk assessment process.

NB: Health and safety law does not apply to anyone commuting to work, unless travelling from their home to a location which is not their usual place of work.

4.0 Principal Objectives of the Policy

The principal objective of the Policy is to promote safe and healthy business travel whilst working for Dunbartonshire and Argyll & Bute Valuation Joint Board.

This may include attending conferences and seminars, work placements, travelling between Joint Board sites, visiting stakeholders etc.

5.0 Responsibilities:

Ultimate responsibility for this policy rests with Joint Board, as the employer. As with all matters relating to health and safety, all managers have devolved responsibility for the application of the policy.

6.0 The Management of Driving at Work

The Health & Safety Committees are responsible for ensuring that suitable and sufficient risk assessments are completed for all driving activities.

6.1 Licences

The Management Team must ensure that all drivers have a valid driving licence for the type(s) of vehicles to be driven. Driving licences will be checked at least annually – See 'Driving at Work - Procedures', below.

6.2 Insurance

The Management Team must ensure that all drivers using their private vehicles on Joint Board business must have the appropriate insurance cover/certificate. Insurance certificates / schedules will be checked at least annually and when any employee changes his/her car – See 'Driving at Work - Procedures', below.

6.3 Ministry of Transport (MOT) Certificates

The Management Team must ensure that all private vehicles used on Joint Board business have the appropriate MOT Certification. MOT Certificates will be checked at least annually and on renewal – See 'Driving at Work - Procedures' below.

7.0 Responsibility of Staff

The effectiveness of the policy will depend on the full co-operation of every member of staff, without exception. Co-operation should be encouraged from the highest level. Complying with the policy and associated guidance should be regarded as a basic duty by all staff and an essential obligation for all senior managers.

Driving at Work Guidance

1. Driver Competency and Health

1.1 Management Responsibilities:

- (i) Driving licences will be checked at least annually to ensure that licences are valid and appropriate for the type of vehicle to be driven and that the driver is not disqualified from driving.
- (ii) If a member of staff is believed to have health related issues which may be deemed to compromise driving competency, then they should be referred to a doctor or to Occupational Health (as appropriate) for clarification.

Driver Responsibilities:

- (i) The driver must inform management immediately of any changes in relation to Section 1.1(ii).
- (ii) Drivers must ensure that any change in their medical circumstances or medication, which might adversely affect their driving capability, is brought to the attention of their supervisors.
- (iii) No vehicle should be driven by a person under the influence of alcohol or drugs. This may include circumstances where alcohol was consumed during the previous day/night but is still present in the body.
- (iv) As the vehicle is deemed a place of work, smoking is prohibited within the vehicle.
- (v) In line with current legislation, employees should not use mobile telephones whilst driving, unless they are suitably 'hands-free'.
- (vi) Employees must report any endorsements, penalty points on their driving licence or any disqualification from driving.

2. Vehicle Use

2.1 Management Responsibility:

- (i) When private vehicles are to be used, the Management Team must be satisfied that the vehicle is 'fit for use'. This will take the form of annual MOT Certificate inspections (where applicable) – See 'Procedures', below.

2.2 Driver Responsibility:

- (i) The driver must ensure that the vehicle is 'fit for use and purpose', prior to use. This includes ensuring that the vehicle has no known or visible faults that may impair its safe use.

- (ii) The driver should routinely check engine oil levels, windscreen washer fluid levels and water coolant levels prior to using the vehicle.
- (iii) Drivers should consider adopting a driving position which is conducive with good ergonomic practice.
- (iv) Vehicles must be driven commensurate with current legislation.
- (v) Drivers must report accidents whilst driving at work to their supervisor.
- (vi) The use of private vehicles whilst on Joint Board business is deemed 'business use' and as such the driver's personal vehicle insurance must reflect the business use of the employer.

3. Journey Planning and Considerations

To minimise the risks involved in travelling, consideration should be given to the following (not exhaustive):

- Can the journey be avoided? e.g. video conferencing etc.
- Is public transport a practical alternative?
- Can remote areas be avoided in event of a breakdown/ incident?
- Is the contact information known in the event of an emergency or breakdown?
- Where long distances are involved should overnight stays be considered
- Is a break required before starting a journey (e.g. after a conference etc.)?
- Are rest breaks planned into the journey?
- Can travelling at peak times be avoided?
- Has sufficient time for the journey been allowed (including allowance for unexpected situations)?

3.1 Route Planning

Before undertaking a journey the driver should plan the route to the exact destination. When estimating driving time to the final destination, factors such as 'rush hours', road works and weather conditions should taken into account.

3.2 Driving time

The driver should not have more than 2-3 hours continuously driving without taking a comfort break. In addition the driver should take a break if feeling fatigued outside the aforementioned timescale.

3.3 Travelling / Working time

When working time (including travelling time) exceeds 12 hours in any one day consideration should be given to:

- Using alternative modes of transport.
- Travelling to the destination the day prior to commencement of work or travelling the day after the work has been completed. Should an overnight stay be expected, accommodation should be arranged in advance of travelling.

3.4 Personal Security.

In the interests of personal security the driver should not offer lifts to strangers and where possible should not park in secluded areas.

Note:

The Joint Board does not advocate or condone illegal parking or driving in excess of speed limits. Payment of any fines or court costs resulting from these activities is the driver's responsibility and will not be met by the Joint Board.

4.0 Further Information

Further information on Driving at Work can be found by referring to:-

1. Driving at Work INDG382
The Health and Safety Executive ISBN 0 7176 2740 3
2. The Highway Code
The Stationary Office ISBN 0 11 552290 5
3. The Management of Occupational Road Risk
RoSPA

Driving at Work –Procedures

1.1 Driving Licences

Before driving on Board business, and then on an annual basis, all employees of the Board must submit their driving license to the Secretary. The license must be valid for the type(s) of vehicles to be driven.

Where licences do not display endorsements, the driver should provide the Secretary with the information required (Driver Number, National Insurance Number and Post Code) for a DVLA licence check to be carried out.

Copies of licences and DVLA search results will be taken and held in the employee's personnel file for two years unless there is ongoing legal or disciplinary action. A list of employees showing who has submitted, including submission date, will be presented to the management team twice a year.

1.2 MOT Certificates

Where any car is required by law to have an MOT Certificate, the certificate should be provided to the Secretary on an annual basis, immediately after renewal.

Copies of MOT Certificates will be taken and held in the employee's personnel file for two years unless there is ongoing legal or disciplinary action. A list of employees showing who has submitted, including submission date, will be maintained and Secretaries will occasionally check the list for any certificate which is due, or overdue, for renewal.

1.3 Insurances

Before driving on Board business all employees of the Board using their private vehicle must have appropriate business insurance cover. Insurance certificates must be submitted at to the Secretary before any business driving is undertaken and on annual renewal.

Copies of insurance certificates will be taken and held in the personnel file for two years unless there is ongoing legal or disciplinary action. A list of employees showing who has submitted, including submission date will be presented to the management team twice a year.

1.4 Procedures – General

No employee will be able to claim Travel allowances for car journeys without having first provided the documentation above.

Where any employee has failed to provide relevant documentation as required by 3.1 – 3.3 above, they will be suspended from driving at work immediately and until such time as the employee has provided the relevant document(s) for inspection.

Appendix 1: Are you Driving for Work		
Activity	Yes	No
Driving from your home office to another Board office for an internal meeting	✓	
Being driven by your spouse to an external meeting	✓ If remunerated	
Driving to the train station to travel to a meeting (other than your normal place of work)	✓	
Driving to the supermarket to collect sandwiches for a stakeholder lunch	✓	
Driving a colleague home from work after they have missed the last train		✓
Driving to an employment tribunal to act as a witness for the Board in an ongoing dispute	✓	No if summoned by the court
Visiting a stakeholder during the drive to your normal place of work	✓	
Driving to view a premises that the Board is looking to rent	✓	
Dropping off business post at the post office on the way home	✓	
Taking a (hands free) phone call from work whilst driving		Working but not driving for work

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Assessor & Electoral Registration Officer

Valuation Joint Board – 22 January 2016

Subject: Personnel Policies – Cancer Support Policy and Carers Leave Scheme

1.0 Purpose

1.1 To seek members approval of a new:-

- (a) Cancer Support Policy, and
- (b) Carers Leave Scheme

2.0 Background

- 2.1 The Valuation Joint Board generally aligns its Personnel Policies with those of West Dunbartonshire Council (WDC).
- 2.2 In June 2015 West Dunbartonshire Council approved and implemented a Cancer Support Policy.
- 2.3 The West Dunbartonshire Council Cancer Support Policy is supported by a Carers Leave Scheme.

3.0 Progress

- 3.1 A draft Cancer Support Policy is attached at Appendix 1 for Members' consideration.
- 3.2 A draft Carers Leave Scheme is attached at Appendix 2 for Members' consideration.
- 3.3 The revised drafts are in line with the similar policy and scheme which have been implemented in West Dunbartonshire Council.
- 3.4 The revised policy and scheme have been reviewed by the relevant trade union and they have confirmed that they have no objections to either.
- 3.5 Further, the policy and the supporting leave scheme have been subject to a combined Equality Impact Assessed and a copy is attached at Appendix 3 for Members' information.

4.0 Recommendations

4.1 The Valuation Joint Board is asked to:

- (a) approve the Cancer Support Policy; and
- (b) approve the Carers Leave Scheme

Person to contact:

David Thomson (Assessor and ERO)

Tel: 0141 562 1260

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

Appendices:

Appendix 1: Cancer Support Policy

Appendix 2: Carers Leave Scheme

Appendix 3: Equality Impact Assessment

Insert logo in final version

Cancer Support Policy

Version Control

Version	Originator	Summary of Changes	Date
0.1d	David Thomson	New Draft Policy	20th October 2015
0.2d	David Thomson	Management Team Approved	9 th December 2015

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CANCER SUPPORT POLICY

1. INTRODUCTION / BACKGROUND

- 1.1** Cancer is recognised as one of the main causes of death in Scotland. Dunbartonshire and Argyll & Bute Valuation Joint Board ("The Joint Board") recognises that cancer can affect an individual's role as an employee and the decisions they make about work, in different ways, and at different times. The Joint Board aims to support employees through the various stages of the cancer experience that they may go through from the time of diagnosis to after treatment.
- 1.2** From the point employees are diagnosed with cancer they are considered disabled for the purposes of the Equality Act. The Joint Board recognises the implications of, and its responsibilities under, the Equality Act 2010 and this policy seeks to provide a framework for supporting employees affected by cancer, their colleagues and to provide guidance to managers.
- 1.3** The Joint Board recognises that from time to time employees may be affected by cancer and may have difficulty balancing work and health issues. The Joint Board seeks to provide support at these times by being as flexible as possible, taking into account the employees individual circumstances and the needs of the organisation. This approach benefits the Joint Board by retaining skills, knowledge and experience and improving staff wellbeing, resulting in improved engagement, loyalty and retention.

2. KEY STAGES

Dunbartonshire and Argyll & Bute Valuation Joint Board recognises that an employee's needs will change over time. The following section discusses the various stages which may be experienced.

On diagnosis

- 2.1** The Joint Board recognises that facing a cancer diagnosis is stressful and is committed to supporting employees, and their families and friends at this difficult time.
- 2.2** You should talk to your line manager although you may feel this is difficult initially. The best way for us to provide the correct level of support to you is for you to engage with us as soon as possible.
- 2.3** Line managers may be able to help with, for example, emotional support and for assistance in communicating the situation to your colleagues. An early discussion with your Line Manager will help identify what these may mean for you. Managers can also help to access a range of employee benefits which may be helpful during this time and in the difficult months to follow

Timefor Talking

Counselling is a type of talking therapy that allows a person to talk about their problems and feelings in a confidential and dependable environment. A counsellor is trained to listen with empathy (by putting themselves in your shoes). They can help you deal with any negative thoughts and feelings that you have.

'Timefor Talking' is a free confidential counselling service to all employees of West Dunbartonshire Council and their partners. It offers dedicated counselling and 24 hour confidential support service to Joint Board employees.

To find out more telephone 'Timefor Talking' on 0800 9703980 or speak to your line manager who can support you with a management referral and arrange time off to attend.

Occupational Health Service

Occupational health advisers provide advice to employees and managers. They can help you understand your responsibilities and options and can also assist your manager to make decisions about:

- reasonable workplace adjustments
- return-to-work plans
- on going employment
- release of benefits such as pensions

Occupational health advisers can also help managers carry out appropriate risk assessments for employees with cancer. This is to ensure that, from a health and safety perspective, the work you do is appropriate for you.

Your manager is obliged to organise a referral to the Occupational Health Service.

Special Leave Scheme

The Special Leave Scheme specifically covers family friendly issues to help employees balance work, family life and leave together with special circumstances. It covers time required for medical appointments and emergency special leave.

For more information on Special Leave provisions speak to your line manager.

MacMillan Cancer Support

The MacMillan Cancer Support Charity aims to offer a range of practical, emotional, financial and social support that is tailored to the individual clients' needs. The range of support offered is provided by trained carers and volunteers.

For more information on the support provided by MacMillan see Appendix 2.

Sick pay provisions

Service at commencement of absence from duty	Full allowance for	Half allowance for
Less than 26 weeks	Nil	Nil
26 weeks or more but less than one year	5 weeks	5 weeks
1 year but less than 2 years	9 weeks	9 weeks
2 years but less than 3 years	18 weeks	18 weeks
3 years but less than 5 years	22 weeks	22 weeks
5 years and over	26 weeks	26 weeks

Cancer and your finances

Having cancer can affect you financially. If you need specific financial advice and require benefit support contact the MacMillan Money Advice team on 0800 980 9070.

For more information on any of the above please click on the links or ask your line manager.

There are other policies and schemes which are available to support you during the coming months and these are detailed in Appendix 1.

Working during treatment

- 2.4** MacMillan, cancer support specialists advise that “you may also find that working during treatment gives you satisfaction and helps to focus on something other than the cancer. It’s impossible to predict how you will react to treatment until it starts. This uncertainty makes it hard to look ahead and decide how much work to take on. MacMillan recognises that it is important that your line manager knows this, so that they are aware that you/they may need to change your/ their work plans at short notice.”

You may be able to carry on working during treatment all or some of the time and, to support this, the Joint Board can consider a range of flexible working options, for example;

- Working from home
- Planning a reduced or more flexible work schedule, for example changing hours to that you can travel to and from work at less busy times (avoiding rush hour)
- Arranging for you to undertake “light” duties for a period
- Allowing you to take short breaks as required
- The Joint Board may seek advice from the Occupational Health provider on certain adjustments in order to support you at work

All options can be discussed with your line manager and we will do all we can to support you to remain at work.

Time off during treatment

- 2.5** There may be a need for medical appointments and follow up procedures. Where it is necessary to do this during working hours, you should, as far as possible, let your line manager know in advance so that any cover arrangements can be made. For details of entitlement to time off for these medical needs, please refer to the Special Leave Policy and the Disability Leave Scheme, which can be found on the intranet, or speak to your line manager.

Keeping in touch

- 2.6** The Health and Safety Executive advise that keeping in contact is a key factor in helping employees to return to work after sickness absence. They believe without contact, those who are absent may feel increasingly out of touch and undervalued.

It is therefore vital that you and your line manager keep in touch with each other. This will help you keep up with what is happening at work and ensure that you still feel part of the team. Regular attendance review meetings are encouraged to discuss and review individual circumstances and the Joint Board will normally seek advice from Occupational Health about the best way to support you.

The next steps

- 2.7** Very often a diagnosis of cancer will lead an individual to rethink their lifestyle and their priorities. Some people choose not to return to work or cannot return to work. Others are able to resume their everyday lives, including their working lives.

Returning to work after treatment

- 2.8** The Joint Board is aware that returning to work after a long period of absence can be challenging. The Joint Board will provide whatever support it can to assist you at this stage in your recovery. The Joint Board will normally be guided by Occupational Health about the best way to help each individual employee including, where appropriate, a phased return and a Tailored Adjustment Agreement. We are also committed to supporting you back to work at the earliest possible opportunity. Your manager will meet with you at an Attendance Review Meeting to plan your return to work in accordance with medical advice.
- 2.9** 'Access to Work' is a support service provided by the Department of Work and Pensions which may be able to assist in easing this process, for more information on the services provided by 'Access to Work' see Appendix 2 – Key Contacts.
- 2.10** The Joint Board recognises that people who have been diagnosed with cancer

can feel very tired for a significant period of time, even after treatment is finished. The Joint Board will do its best to accommodate changes to working arrangements while taking into account the nature of the role and the needs of the organisation.

If you cannot return to work

- 2.11** Should you decide not to return to work, or be unable to return to work, the following information may be helpful to you;

Ill Health Retirement

If you are a member of the relevant pension scheme you may be entitled to Ill Health Retirement benefits. This will be determined by an Occupational Health assessment. Local Government Pension Scheme (LGPS) has three categories of ill health retirement, these are;

1. Serious ill health
2. Tier 1 – the employee will not work again
3. Tier 2 – the employee may be able to take up alternative employment in the future.

Entitlement to ill health retirement benefits should be discussed with your line manager.

Normal Retirement / Early Retirement

If you have reached normal retirement age you may wish to retire and receive your pension benefits. If you have not yet reached normal retirement age it may be possible to explore early retirement and you should discuss this with your line manager who will explain the decision making process. Your pension scheme administrator may also be able to provide information.

Capability Dismissal

If you are unable to continue in your current role we will do our best to support you to find an alternative role. If we are unable to find you alternative employment, and when all other options have been exhausted, your employment may be ended on the grounds of capability.

Death in Service

We would encourage you to ensure your beneficiaries' nomination form is up to date. You can do this by contacting your pension provider.

Pension Members

Should you die whilst in service with the Joint Board and are a member of SPFO, the Joint Board, along with West Dunbartonshire Council's Human Resources team,

will liaise with your next of kin to complete the paperwork in order to progress your entitlements.

Salary Payments

Any outstanding salary payments, including outstanding annual leave will be paid by cheque to your next of kin.

3. CARING FOR SOMEONE WITH CANCER

- 3.1** You may not think of yourself as a carer, but a carer is anyone who provides unpaid support to a partner, family member or friend who could not manage without this support.

The partner, relative or friend you are looking after may have been told they have cancer, their cancer has spread or come back; or perhaps that it can't be cured. You may still be trying to come to terms with this and experiencing a range of strong emotions.

Everyone's situation is different, and everyone has different ways of coping. Some people find they need to talk through their feelings and fears before they can begin to make plans and decide on practical matters. Others manage better by beginning with the practical things.

The Joint Board will do what it can to support you. Below are some of the supports we can offer you at this time. In the first instance, we always recommend that you speak to your manager.

- The Joint Board has adopted the WDC Special Leave Scheme covering time off for circumstances such as the sudden and unexpected illness of a near relative or dependant, or the emergency hospitalisation of a near relative or dependant.
- In the case of you wishing to attend regular planned treatments with your dependant then paid or unpaid Special Leave, Flexi Time or Time off in Lieu may be requested via your line manager. If you wish to support someone who is not your dependant then talk to your line manager to see if there is anything else we can do.
- From time to time you may find the need to provide long term care for someone with cancer. The Carers' Leave Scheme can provide a period of unpaid leave, the cost of which can be deferred and spread over a period of time to lessen the financial impact.
- The Carers Leave Scheme provisions aim to provide you with good solutions to meet your caring responsibilities. They aim to encourage you and your managers to have open and honest discussions and to resolve any difficulties in a mutually acceptable manner. A flexible approach should be adopted to support you to

balance work and caring responsibilities.

- For more information on the Carers Leave Scheme please visit the intranet or speak to your manager.

4. WHEN YOUR COLLEAGUE HAS CANCER

- 4.1** When a colleague has been diagnosed with cancer, people can react in different ways. Some may have dealt with cancer before – perhaps they've had a family member who had cancer, others may not have dealt with cancer or any other serious illness before, and they may feel at a loss to know what to do. Some people may feel too embarrassed to say anything at all.
- 4.2** You may think it's best to carry on as normal, as if nothing is wrong, but it's quite natural to feel upset or worried if your colleague has been diagnosed with cancer. You may find it important to talk about your feelings, especially if it has a big impact on you at work.
- 4.3** Your colleague may have told you themselves that they have cancer. Or you may have been told by someone else or your line manager. If your colleague tells you themselves, you could ask them how you can help and whether they'd like you to ask after their health, or if they would rather not talk about it. You could ask who else knows about their situation, and if they want to keep it to only a few people or if it is general knowledge. Take the lead from them about how they want to handle the situation.
- 4.4** MacMillan suggests that there are some things that can generally help:-
- Don't go quiet when your colleague walks into the room.
 - Respect your colleague's wishes for privacy and confidentiality.
 - Don't over sympathise. Your colleague may be trying to keep life as normal as possible where they can – too much sympathy may just remind them of the cancer. However, don't avoid speaking to your colleague because you think they'll be embarrassed talking about their cancer or because you're embarrassed and don't know what to say.
 - Remember to invite your colleague to any social arrangements or other events. They will appreciate the invitation even if they are unable to come
 - Keeping in touch can be very helpful. If your colleague is going to be off sick for a while, find out the best way to keep in touch. This might be a regular phone call, text or visit or maybe e-mails or using a social networking site. You can ask your colleague what they'd like to know about and how often they would like to hear from you.
- 4.5** It may be emotionally distressing for you and you may find it helpful to talk to your manager, other colleagues or people outside of work. Timefor Talking can assist and offers counselling for Joint Board employees.

5. REVIEW

- 5.1** The impact and progress of the Cancer Support Policy will be reviewed one year after implementation and every two years thereafter in order to assess its effectiveness from both a personal and organisational perspective and to reflect best practise and legislative changes.

APPENDIX 1

FURTHER POLICIES AND SCHEMES

Carers Leave Scheme

The Joint Board acknowledges that many of its employees have to deal with the daily demands of caring for dependants and dealing with emergency situations. However, from time to time you may find the need to provide long term care for a seriously ill dependent. The Carers' Leave Scheme provides a period of leave, the cost of which can be deferred and spread over a period of time to lessen the financial impact.

For more information on the Carers Leave Scheme see the intranet or contact your line manager.

The Right to Request Flexible Working

This above scheme has been designed to enable you, where eligible, to make a request for flexible working and for your manager to consider the request.

Flexible working arrangements may help you to balance your work and caring responsibilities. The Joint Board is committed to supporting your work/life balance.

For more information on the Right to Request Flexible Working Scheme see the intranet or contact your line manager.

Tailored Adjustment Agreement

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

For more information on tailored adjustment agreements see the intranet or contact your line manager.

Disability Leave Scheme

The Disability Leave Scheme sets out what disability leave is, when it is available and the procedure for applying for it.

Disability Leave is paid time off work which may be granted where you are absent as a result of your disability, but for reasons other than sickness, e.g. appointments, treatments etc.

The effect of impairment depends on the individual and their circumstances. To accommodate this requires some flexibility, and consequently disability leave, may

be taken on a planned or unplanned basis dependant on an individual's circumstances.

Disability Leave is considered a subsection of WDC's Special Leave policy, which can be paid or unpaid, and should not be counted towards a trigger within the attendance management purposes.

For more information on the Disability Leave Scheme see the intranet or contact your line manager.

APPENDIX 2

USEFUL CONTACTS

MacMillan Cancer Support

Telephone Breathing Space 0800 83 85 87. A first point of contact for anyone who is struggling to cope emotionally with cancer or just needs to talk about how they are feeling.

MacMillan Carers Services

For more information on the support the MacMillan Volunteer Service can offer, or for more information on becoming a volunteer, please contact the MacMillan Volunteer Service on 0141 951 6141.

MacMillan Volunteers Services

The MacMillan Volunteers Service works closely with the Macmillan Carers Service. The Carers Service provides a range of support to enable someone with cancer to stay in their own home. Those who are caring for a relative or a friend are also offered support and respite by the highly trained MacMillan carers. For more information, contact the MacMillan Carers Service on 01389 608128.

West Dunbartonshire Council

Money Advice and Welfare Advice Section

Money advice and support can be obtained from West Dunbartonshire Council's Money Advice and Welfare Advice section on 0800 980 9070.

MacMillan Cancer Care and The West Dunbartonshire Macmillan Carers Services provide care to clients at any stage of their cancer journey.

The MacMillan service aims to deliver a flexible service by offering a range of practical, emotional and social supports that are tailored to the individual client's needs. The range of support offered is provided by trained carers and volunteers.

MacMillan Carers Support can provide:

- Flexible support during the day, at evenings and weekends
- Sensitive help to meet your needs
- Help with practical issues
- Psychological and emotional care
- A listening ear
- The opportunity for carers to get a break.

To contact the West Dunbartonshire MacMillan Carers Services call 01389 608010.

Others

Access to Work

[Access to Work](#) is a scheme run by the DWP, which provides financial support to disabled people or people with a health condition traveling to work as well as providing help at work, such as with equipment or support workers.

Access to Work might pay towards a support worker or the equipment required at work. It can also pay towards the cost of getting to work should the use of public transport not be possible.

For more information telephone: 0141 950 5327.

Strathclyde Pension Fund

To contact Strathclyde Pension Fund call 0845 213 0202 or email spfo@glasgow.gov.uk. You can also find information on the website www.spfo.org.uk



APPENDIX 3

MacMillan Top Tips for Line Managers

1. *Be sensitive to your employee's needs* - Every person has a different cancer experience. Cancer treatments, and physical and emotional reactions to cancer, will vary from person to person. What may be best for one employee may not suit another. Make time to understand your employee's individual needs.
2. *Respect your employee's right to privacy* - If your employee wants others in the organisation to know that they have cancer, ask them how they'd prefer this to happen. Keep in touch, taking into consideration the employee's treatment, decide together on the best way to do this. It is vitally important to keep in touch and have regular meetings with the employee.
3. *Listen, understand and ask* – Listen to your employee without judgement and try to understand their situation. It's fine to ask questions when they are sharing information with you.
4. *Check guidelines and policies* – Ensure you understand and follow the relevant policies, for example, Attendance Management Policy, Cancer in the Workplace Scheme, Special Leave Scheme. If in doubt contact WDC's HR for further advice.
5. *Be prepared to make adjustments* – Cancer is legally defined as a disability so you may need to make reasonable adjustments, just as you would with any other disability. These are changes to the workplace or working arrangements that allow someone with a disability to work. WDC's HR department together with Occupational Health can offer advice.
6. *Recognise the impact on your team* – Be aware of the impact that an employee's cancer diagnosis can have on the wider team, the rest of your colleagues and, of course, on you. If you feel you need more support ask your own line manager, WDC's HR department or the MacMillan Support Line on 0808 808 00 00.
7. *Check financial entitlements* – Check the employee's contract to ascertain entitlement to occupational sick pay. You may also want to contact the Welfare Advice service or MacMillan for further benefit advice that could help your employee.
8. *Respect Carer's Rights at Work* – Keep in mind that employees who are caring for a person affected by cancer may need your support too. Be aware that the information contained here also applies to carers and also the Carers Leave Scheme.
9. *Discuss a Return to Work Plan* – If your employee needs to take time off work, talk with them about a return to work plan. This will help to identify any further support that might be needed before, during and after cancer treatment. This may include a phased return to work or gradually handing over work. You could also consider flexible options for working hours to support your employee's well-being.

Insert Logo when approved.

Carers Leave Scheme

Date: November 2015

Version Control

Version	Originator	Summary of Changes	Date
0.1d	David Thomson	New Draft Policy	25 th November 2015
0.1d	David Thomson	Management Team Approved	9 th December 2015

CONTENTS

SECTION	TITLE	PAGE NOS.
1	INTRODUCTION / BACKGROUND	3
2	KEY FACTS	3
3	GUIDANCE ON THE RELATED PROCEDURE	4

CARERS LEAVE SCHEME

1. INTRODUCTION / BACKGROUND

- 1.1** Dunbartonshire and Argyll & Bute VJB ('The Board') recognises the implications of, and its responsibilities under, the Equality Act 2010 and this Scheme enhances the support and assistance available to employees who have the responsibility of caring for a family member or dependant who is ill for an extended period.
- 1.2** The Board acknowledges that many of its employees have to deal with the daily demands of caring for dependants and dealing with emergency situations. However, from time to time employees may find the need to provide long term care for a seriously ill dependent. The Carers Leave Scheme provides a period of leave, the cost of which can be **spread over a period of time to lessen the financial impact.**
- 1.3** The following leave provisions should provide our employees with good solutions to meet their caring responsibilities. They aim to encourage managers and employees to have open and honest discussions and to resolve any difficulties in a mutually acceptable manner. A flexible approach should be considered to support the employee to balance work and caring responsibilities.
- 1.4** The Board has adopted West Dunbartonshire Council's (WDC) Special Leave Scheme which covers time off for circumstances such as the sudden and unexpected illness of a near relative or dependant or the emergency hospitalisation of a near relative or dependant. However, the Special Leave Scheme does not specifically cover leave for long term care of a near relative or dependant.
- 1.5** The Board recognises that from time to time employees will need to try to balance work and caring responsibilities and seeks to provide this support for employees. The provision of Carers Leave, means that some employees may be able remain in employment where they would otherwise have needed to resign to provide care to a dependent. The Board benefits from the application of the Scheme by retaining skills, knowledge and experience and improving staff wellbeing, resulting in improved engagement, loyalty and retention.
- 1.6** The impact and progress of the Carers Leave Scheme will be reviewed in order to assess its effectiveness from both a personal and organisational perspective.

2. KEY FACTS

- 2.1** A dependant is the partner, child or parent of the employee, or someone who lives with the employee as part of his/her family. For example, this could be an elderly aunt or grandparent who lives in the household. It does not include tenants or boarders living in the family home, or someone who lives in the household as an employee, for

example, a live-in housekeeper. If the dependant does not fall within this definition the employee should discuss this with their line manager in the first instance.

- 2.2** There may be occasions when Carers Leave for a dependant is needed. It may not always be appropriate or possible to use annual leave. The circumstances may vary, but could include:–
- Time off to care for a dependant recovering from surgery/hospital stay
 - Time off while a dependant is in hospital
 - Time off to care for a dependant who is terminally ill
 - Time off to provide respite care
- 2.3** Carers Leave is considered special unpaid time off work where an employee is unable to attend work as a result of their need to care on a long term basis for a dependant as defined in 2.1 above.
- 2.4** Carers Leave can be for a period of up to twelve weeks in a leave year. Time can be requested in individual blocks of no less than one week.
- 2.5** The period of unpaid leave can be reflected in an immediate deduction from the employee's salary or the employee **can opt for deductions from their salary over an extended period of time up to a maximum of twelve months.**
- 2.6** In line with the Board's Special Leave Scheme, Carers Leave will not be available until the applicant has one year's continuous service.
- 2.7** Normally, a minimum of 2 weeks notice is required to allow sufficient time for operational arrangements to be made. In exceptional circumstances, applications may be accepted within this period.
- 2.8** All Carers Leave granted will be counted as continuous service for contractual purposes.
- 3. GUIDANCE ON THE RELATED PROCEDURE**
- 3.1** If an employee wishes to request Carers Leave, he/she must complete the Carers Leave Achieve form (on WDC Intranet), or by using the application form at Appendix 1, giving at least 2 weeks notice. Forms should be forwarded to the employee's line manager in the first instance. Full information and forms can be found on WDC's HR&OD Knowledge Portal within the Special Leave section.
- 3.2** Carers Leave should normally be granted. In exceptional circumstances, however, and where services would be unduly disrupted if leave were taken during the period identified, the leave may be refused or postponed.

- 3.3** At the point of application, the employee must decide how salary deductions will be taken (e.g. single deduction, or spread over either 3, six or twelve months / 4 weekly pay cycles).
- 3.4** Should the employee decide to have the immediate salary deduction and is a member of the SPFO pension scheme they will have up to one month from their return to work to “buy back” their pension for the unpaid period. Should the employee opt to spread the cost of the unpaid leave, they may opt to make other arrangements to top up their pension, e.g. Additional Voluntary Contributions (AVCs).
- 3.5** Where the employee decides to spread the deductions from their pay he/she will be asked to sign an indemnity form agreeing to the amount and the period covered.
- 3.6** Should the employee leave the Valuation Joint Board before any amount owed is repaid, it will be deducted from the employee’s final pay. Where the full amount cannot be deducted from the final pay the employee will be issued with the appropriate account for the balance owed.
- 3.7** Additional money advice and support can be obtained from WDC’s Money Advice and Welfare Rights section on 0800 980 9070.
- 3.8** Full supporting information in relation to Carers Leave can be found on the HR & OD Knowledge Portal on the WDC Intranet, where additional support resources can also be found.

APPLICATION FOR CARERS LEAVE

(This application form should be submitted to your Line Manager for approval.)

Employee Details:			
Name:			
Designation:			
Location:			
Employee Reference Number:			
Details of Carers' Leave required			
Date From	Date To	Details of Dependant/Reason for Leave Request	
Immediate Deduction from Salary		Yes	No
I wish to have an immediate deduction from my salary			

I am a member of SPFO		
I wish to "Buy Back" the pension contributions for the unpaid period of Carers' Leave		
If you wish to spread the deductions from your salary please detail below:	Yes	No
I wish to spread the deductions from my salary over 3 months		
I wish to spread the deductions from my salary over 6 months		
I wish to spread the deductions from my salary over 12 months		

Signature:	Name:	Date:

Period of Leave Approved		Yes	No
If no, please supply reason and, if applicable alternative approved dates	From	To	
Line Manager's Signature:	Name:	Date:	

Please forward approved form to: **Pay & Remuneration Section, Council Offices, Garshake Road, Dumbarton** or e-mail a signed and scanned copy to payroll@west-dunbarton.gov.uk



*Dunbartonshire and Argyll & Bute
Valuation Joint Board*

Dunbartonshire and Argyll & Bute Valuation Joint Board

Equality Impact Assessment Cancer Support Policy (and supporting Carers Leave Scheme)

1.0 Aims of the Policy and supporting Scheme

The Cancer Support Policy has been drafted to provide a framework for supporting employees affected by cancer.

The Carers Leave Scheme provides support and assistance to employees who have the responsibility of caring for a family member or dependent.

2.0 Background & Research

Generally, the Joint Board operates under the same personnel-related policies as its support authority, West Dunbartonshire Council (WDC). In June 2015, WDC introduced a Cancer Support Policy which was supported by the Council's existing Carers Leave Scheme.

3.0 Effect of Policy on Service Delivery

The functions of the Assessor and ERO are mainly directed by legislative provision and generally regarded as being delivered on an equal basis in terms of disability, race, ethnicity and gender.

Since the Policy's aim is to support VJB's employees, it is perceived that at worst it will be neutral to service delivery.

In the short term the Carers Leave Scheme allows absence to be planned and alternative arrangements to be made in a proactive manner. In the longer term it may allow the retention of staff where they might otherwise have needed to resign to provide care to a dependent. The retention of skills, knowledge and experience are likely to maintain or improve service provision.

4.0 Effects of Policy on Employees

It is perceived that the Cancer Support Policy will have a potential positive effect on all members of staff.

By recognising that employees are considered disabled, for the purposes of the Equalities Act from the point of diagnosis and providing a framework for their support, the Policy is likely to have particularly positive benefits for disabled employees.

These benefits arise from the provision of counselling and occupational health services and the application of special and carers leave schemes.

Further, by supporting employees whose partners, dependents and friends are affected by cancer, the policy is likely to have positive impacts beyond the employees of the Joint Board.

By providing enhanced support and assistance for employees who have the responsibility of caring for family members or dependents, the Carers Leave Scheme is likely to have positive impacts across several of the equality strands including the elderly, the young and disabled persons.

5.0 Unintentional Consequences

It seems particularly unlikely that there will be any negative consequences arising from either the Policy or the Scheme. If any are identified, however, the relevant document(s) will be reviewed.

6.0 Monitoring and Evaluation

Any positive or negative impacts of the Policy will be monitored using manager and employee feedback along with the Valuation Joint Board's existing Equalities Monitoring and Staff Consultation procedures.

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Treasurer

Valuation Joint Board: 22 January 2016

Subject: Audit Scotland's Final Audit Report to those charged with Governance 2014/2015

1. Purpose

- 1.1 The purpose of this report is to advise Members of Audit Scotland's report on the audit of the Joint Board's accounts 2014/15.

2. Background

- 2.1 Audit Scotland has finalised their audit of the Joint Board's 2014/2015 annual accounts and have now signed the accounts with an unqualified audit certificate.
- 2.2 The audited annual report and final accounts were submitted to the Finance Sub-Committee on 23 September 2015 and are now submitted to Members as another agenda item at this meeting.
- 2.3 Audit Scotland is required to report on the audit of the Board's annual accounts and does this through the report to those charged with governance which is attached for review. This report was previously submitted to the Finance Sub-group on 23 September 2015 for consideration.

3. Main Issues

- 3.1 Audit Scotland has confirmed that there are no key matters arising during the audit of the Annual Accounts.
- 3.2 This Annual Audit Report to Members and the Controller of Audit includes:
- (a) Key messages (page 4);
 - (b) Information on the audit of the financial statements (pages 6 to 7);
 - (c) Financial management and sustainability (pages 8 to 11);
 - (d) Governance and transparency (pages 12 to 14); and
 - (e) Best value (pages 15 and 16).
- 3.3 There were three recommendation identified in the report for further action which were highlighted in the action plan on pages 20 to 22 of the auditor's report.

Recommendations

- 4.1 The Board has received an unqualified audit opinion on the accounts for 2014/15.
- 4.2 Members are asked to note Audit Scotland's recommendations and the officers agreed action.
- 4.3 Members are requested to consider the issues raised in this report and the attached report from the Board's external auditors.

Stephen West

Treasurer

Date: 24 December 2015

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

Appendix: Audit Scotland's Final Audit Report to those charged with governance 2014/15.

Address:

4th Floor, South Suite
The Athenaeum Building
8 Nelson Mandela Place
Glasgow
G2 1BT

Telephone:

0845 146 1010

Email:

info@audit-scotland.gov.uk

Website:

www.audit-scotland.gov.uk

Dunbartonshire and Argyll & Bute Valuation Joint Board

23 September 2015

Dunbartonshire and Argyll & Bute Valuation Joint Board Annual Audit Report

1. International Standard on Auditing (UK and Ireland) 260 (ISA 260) requires auditors to report specific matters arising from the audit of the financial statements to those charged with governance of a body in sufficient time to enable appropriate action. We are drawing to your attention matters for your consideration before the financial statements are approved and certified. We also present for your consideration our draft annual report on the 2014/15 audit which identifies significant findings from the financial statements audit. The section headed "Significant findings from the audit in accordance with ISA260" in the attached annual audit report sets out the issues identified. This report will be issued in final form after the financial statements have been certified
2. Our work on the financial statements is now substantially complete. Subject to the satisfactory conclusion of any outstanding matters and receipt of a revised set of financial statements for final review, we anticipate being able to issue an unqualified auditor's report on 23 September 2015 (the proposed report is attached at Appendix A). There are no anticipated modifications to the audit report.
3. In presenting this report to the Joint Board we seek confirmation from those charged with governance of any instances of any actual, suspected or alleged fraud; any subsequent events that have occurred since the date of the financial statements; or material non-compliance with laws and regulations affecting the entity that should be brought to our attention.
4. We are required to report to those charged with governance all unadjusted misstatements which we have identified during the course of our audit, other than those of a trivial nature (£1,500) and request that these misstatements be corrected. No unadjusted misstatements were noted.
5. As part of the completion of our audit we seek written assurances from the Treasurer on aspects of the financial statements and judgements and estimates made. A draft letter of representation under ISA580 is attached at Appendix B. This should be signed and returned by the Treasurer with the signed financial statements prior to the independent auditor's opinion being certified.

APPENDIX A: Proposed Independent Auditor's Report

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

I certify that I have audited the financial statements of the Dunbartonshire and Argyll & Bute Valuation Joint Board for the year ended 31 March 2015 under Part VII of the Local Government (Scotland) Act 1973. The financial statements comprise the Movement in Reserves Statement, Comprehensive Income and Expenditure Statement, Balance Sheet and Cash Flow Statement and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and International Financial Reporting Standards (IFRSs) as adopted by the European Union, and as interpreted and adapted by the Code of Practice on Local Authority Accounting in the United Kingdom 2014/15 (the 2014/15 Code).

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

Respective responsibilities of Treasurer and auditor

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

Scope of the audit of the financial statements

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

Opinion on financial statements

In my opinion the financial statements:

- give a true and fair view in accordance with the applicable law and the 2014/15 Code of the state of the affairs of the body as at 31 March 2015 and of the income and expenditure of the body for the year then ended;
- have been properly prepared in accordance with IFRSs as adopted by the European Union, as interpreted and adapted by the 2014/15 Code; and
- have been prepared in accordance with the requirements of the Local Government (Scotland) Act 1973, The Local Authority Accounts (Scotland) Regulations 2014 and the Local Government in Scotland Act 2003.

Opinion on other prescribed matters

In my opinion:

- the part of the Remuneration Report to be audited has been properly prepared in accordance with the Local Authority Accounts (Scotland) Regulations 2014; and

- the information given in the Management Commentary for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which I am required to report by exception

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

- adequate accounting records have not been kept; or
- the financial statements and the part of the Remuneration Report to be audited are not in agreement with the accounting records; or
- I have not received all the information and explanations I require for my audit; or
- the Governance Statement has not been prepared in accordance with Delivering Good Governance in Local Government; or
- There has been a failure to achieve a prescribed financial objective.

I have nothing to report in respect of these matters.

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

24 September 2015

Appendix B: ISA 580 - Letter of Representation
Elaine Boyd
Senior Audit Manager
Audit Scotland
4th Floor, South Suite
The Athenaeum Building
8 Nelson Mandela Building
Glasgow
G2 1BT

Dear Elaine,

Dunbartonshire and Argyll & Bute Valuation Joint Board

Annual Accounts 2014/15

1. This representation letter is provided in connection with your audit of the financial statements of the Dunbartonshire and Argyll & Bute Valuation Joint Board for the year ended 31 March 2015 for the purpose of expressing an opinion as to whether the financial statements give a true and fair view of the financial position of the Dunbartonshire and Argyll & Bute Valuation Joint Board, as at 31 March 2015 and its comprehensive net expenditure for the year then ended.
2. I confirm to the best of my knowledge and belief, and having made appropriate enquiries of senior officers and the Board, the following representations given to you in connection with your audit of the Dunbartonshire and Argyll & Bute Valuation Joint Board for the year ended 31 March 2015.

General

3. I acknowledge my responsibility and that of the Dunbartonshire and Argyll & Bute Valuation Joint Board for the financial statements. All the accounting records requested have been made available to you for the purposes of your audit. All material agreements and transactions undertaken by Dunbartonshire and Argyll & Bute Valuation Joint Board have been properly reflected in the financial statements. All other records and information have been made available to you, including minutes of all management and other meetings.
4. The information given in the Management Commentary, Governance Statement and Remuneration Report, present a balanced picture of the Dunbartonshire and Argyll & Bute Valuation Joint Board and is consistent with the financial statements.
5. I confirm that the effects of uncorrected misstatements are immaterial, individually and in aggregate, to the financial statements as a whole. I am not aware of any uncorrected misstatements other than those identified in the auditor's report to those charged with governance (ISA260).

Financial Reporting Framework

6. The financial statements have been prepared in accordance with the requirements of the Local Government (Scotland) Act 1973, The Local Authority Accounts (Scotland) Regulations 2014, the Local Government in Scotland Act 2003 and the Code of Practice on Local Authority Accounting in the United Kingdom 2014/15.

7. Disclosure has been made in the financial statements of all matters necessary for them to show a true and fair view of the transactions and state of affairs of Dunbartonshire and Argyll & Bute Valuation Joint Board for the year ended 31 March 2015.

Accounting Policies & Estimates

8. All material accounting policies adopted are as shown in the Summary of Significant Accounting Policies included in the financial statements. The continuing appropriateness of these policies has been reviewed since the introduction of IAS 8 and on a regular basis thereafter, and takes account of the requirements set out in the Code of Practice on Local Authority Accounting in the United Kingdom 2014/15.
9. The significant assumptions used in making accounting estimates are reasonable and properly reflected in the financial statements. There are no changes in estimation techniques which should be disclosed due to their having a material impact on the accounting disclosures.

Going Concern

10. The Board has assessed Dunbartonshire and Argyll & Bute Valuation Joint Board's ability to carry on as a going concern, as identified in the Management Commentary, and have disclosed, in the financial statements, any material uncertainties that have arisen as a result.

Related Party Transactions

11. All transactions with related parties have been disclosed in the financial statements. I have made available to you all the relevant information concerning such transactions, and I am not aware of any other matters that require disclosure in order to comply with the requirements of IAS24, as interpreted by the Code of Practice on Local Authority Accounting in the United Kingdom 2014/15.

Events Subsequent to the Date of the Statement of Financial Position

12. There have been no material events since the date of the Balance Sheet which necessitate revision of the figures in the financial statements or notes thereto including contingent assets and liabilities.
13. Since the date of the Balance Sheet no events or transactions have occurred which, though properly excluded from the financial statements, are of such importance that they should be brought to your notice.

Corporate Governance

14. I acknowledge as Treasurer my responsibility for the corporate governance arrangements. I confirm that I have disclosed to the auditor all deficiencies in internal control of which I am aware.
15. The corporate governance arrangements have been reviewed and the disclosures I have made are in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom 2014/15. There have been no changes in the corporate governance arrangements or issues identified, since the 31 March 2015, which require disclosure.

Fraud

16. I have considered the risk that the financial statements may be materially misstated as a result of fraud. I have disclosed to the auditor any allegations of fraud or suspected fraud affecting the financial statements. There have been no irregularities involving management or employees who have a significant role in internal control or that could have a material effect on the financial statements.

Assets

17. The assets shown in the Balance Sheet at 31 March 2015 were owned by Dunbartonshire and Argyll & Bute Valuation Joint Board, other than assets which have been purchased under operating leases. Assets are free from any lien, encumbrance or charge except as disclosed in the financial statements.

Liabilities

18. All liabilities have been provided for in the books of account, including the liabilities for all purchases to which title has passed prior to 31 March 2015.

Carrying Value of Assets and Liabilities

19. The assets and liabilities have been recognised, measured, presented and disclosed in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom 2014/15. There are no plans or intentions that are likely to affect the carrying value of classification of the assets and liabilities within the financial statements.

Provisions

20. Provisions have been made in the financial statements for all material liabilities which have resulted or may be expected to result, by legal action or otherwise, from events which had occurred by 31 March 2015 and of which Dunbartonshire and Argyll & Bute Valuation Joint Board could reasonably be expected to be aware. The amount recognised as a provision is the best estimate of the expenditure likely to be required to settle the present obligation at 31 March 2015.

Other matters

Pension Fund

21. The pension assumptions made by the actuary in the IAS19 report for Dunbartonshire and Argyll & Bute Valuation Joint Board have been reviewed and I confirm that they are consistent with management's own view.

Yours sincerely

Stephen West
Treasurer

Dunbartonshire and Argyll & Bute Valuation Joint Board

Annual audit report to
Members and the
Controller of Audit

September 2015

The Accounts Commission is a statutory body which appoints external auditors to Scottish local government bodies. (www.audit-scotland.gov.uk/about/ac)

Audit Scotland is a statutory body which provides audit services to the Accounts Commission and the Auditor General. (www.audit-scotland.gov.uk)

The Accounts Commission has appointed Elaine Boyd as the external auditor of Dunbartonshire and Argyll & Bute Valuation Joint Board (the Board) for the period 2011/12 to 2015/16.

This report has been prepared for the use of Dunbartonshire and Argyll & Bute Valuation Joint Board and no responsibility to any member or officer in their individual capacity or any third party is accepted.

This report will be published on our website after it has been considered by the Board. The information in this report may be used for the Accounts Commission's annual overview report on local authority audits published on its website and presented to the Local Government and Regeneration Committee of the Scottish Parliament.

Key contacts

Elaine Boyd, Senior Audit Manager
eboyd@audit-scotland.gov.uk

Blyth Deans, Senior Auditor
bdeans@audit-scotland.gov.uk

Aimee MacDonald, Trainee Auditor
aimacdonald@audit-scotland.gov.uk

Audit Scotland
4th Floor (South Suite)
The Athenaeum Building
8 Nelson Mandela Place
Glasgow
G2 1BT





Telephone: 0131 625 1500

Website: www.audit-scotland.gov.uk

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Key messages

 <p>Audit of financial statements</p>	<ul style="list-style-type: none"> • Unqualified auditor's report on the 2014/15 financial statements.
 <p>Financial management and sustainability</p>	<ul style="list-style-type: none"> • Although a deficit of £0.049m was anticipated, the Board operated within resource budgets for 2014/15, returning a surplus of £0.126m. • The Board's Balance Sheet as at 31 March 2015 discloses a net liability of £4.744m, with Net Cost of Services showing an increase of £0.159m from £2.785m to £2.944m. • Good financial management remains a priority to ensure the continued financial sustainability of the Board.
 <p>Governance and transparency</p>	<ul style="list-style-type: none"> • The Board's financial transactions are processed through West Dunbartonshire Council's financial systems. Our review of these systems found no material weaknesses and that internal controls were operating as intended. • The Board also utilise the Council's internal audit function. We found that the work of internal audit is of a good quality allowing us to place reliance on a number of areas including work on internal controls.
 <p>Outlook</p>	<ul style="list-style-type: none"> • The Board met the significant challenge of implementing Individual Electoral Registration in 2014/15 and providing registers for the Scottish Independence Referendum and European Parliamentary elections. • However we note that the Board's net pension liability continues to increase. This should be monitored going forward to ensure the Board is able to continue as a going concern.

Introduction

1. This report is a summary of our findings arising from the 2014/15 audit of Dunbartonshire and Argyll & Bute Valuation Joint Board (the Board). The report is divided into sections which reflect our public sector audit model.
2. The management of the Board is responsible for:
 - preparing financial statements which give a true and fair view
 - implementing appropriate internal control systems
 - putting in place proper arrangements for the conduct of its affairs
 - ensuring that the financial position is soundly based.
3. Our responsibility, as the external auditor of Dunbartonshire and Argyll & Bute Valuation Joint Board, is to undertake our audit in accordance with International Standards on Auditing, the principles contained in the Code of Audit Practice issued by Audit Scotland in May 2011 and the ethical standards issued by the Auditing Practices Board.
4. An audit of financial statements is not designed to identify all matters that may be relevant to those charged with governance. It is the auditor's responsibility to form and express an opinion on the financial statements; this does not relieve management of their responsibility for the preparation of financial statements which give a true and fair view.
5. A number of reports, both local and national, have been issued by Audit Scotland during the course of the year. These reports, summarised at **appendices II and III**, include recommendations for improvements.
6. **Appendix IV** is an action plan setting out our recommendations to address the high level risks we have identified during the course of the audit. Officers have considered the issues and agreed to take the specific steps in the column headed "Management action/response". We recognise that not all risks can be eliminated or even minimised. What is important is that Dunbartonshire and Argyll & Bute Valuation Joint Board understands its risks and has arrangements in place to manage these risks. The Board should ensure that they are satisfied with proposed action and have a mechanism in place to assess progress and monitor outcomes.
7. We have included in this report only those matters that have come to our attention as a result of our normal audit procedures; consequently, our comments should not be regarded as a comprehensive record of all deficiencies that may exist or improvements that could be made.
8. The cooperation and assistance afforded to the audit team during the course of the audit is gratefully acknowledged.

Audit of the 2014/15 financial statements

Audit opinion	<ul style="list-style-type: none"> We have completed our audit and issued an unqualified independent auditor's report.
Going concern	<ul style="list-style-type: none"> The financial statements of the Board have been prepared on the going concern basis. The increasing net pension liability should be monitored to ensure the Board is able to continue as a going concern.
Other information	<ul style="list-style-type: none"> We review and report on other information published with the financial statements, including the management commentary, annual governance statement and the remuneration report. We have nothing to report in respect of these statements.

Submission of financial statements for audit

- We received the unaudited financial statements on 28 May 2015, in accordance with the agreed timetable. The working papers were of a good standard and staff from the Board and West Dunbartonshire Council provided good support to the audit team which assisted the delivery of the audit to deadline.

Overview of the scope of the audit of the financial statements

- Information on the integrity and objectivity of the appointed auditor and audit staff, and the nature and scope of the audit, were outlined in our Annual Audit Plan presented to the Board in June 2015.

- As part of the requirement to provide full and fair disclosure of matters relating to our independence, we can confirm that we have not undertaken non-audit related services. The 2014/15 agreed fee for the audit was set out in the Annual Audit Plan and, as we did not carry out any work additional to our planned audit activity, the fee remains unchanged.
- The concept of audit risk is of central importance to our audit approach. During the planning stage of our audit we identified key audit risks which involved the highest level of judgement and impact on the financial statements and consequently had the greatest effect on the audit strategy, resources and effort. We set out in our Annual Audit Plan the audit work we proposed to undertake to secure appropriate levels of assurance. **Appendix I** sets out the

significant audit risks identified during the course of the audit and how we addressed each risk in arriving at our opinion on the financial statements.

13. Our audit involved obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error.

Materiality

14. Materiality can be defined as the maximum amount by which auditors believe the financial statements could be misstated and still not be expected to affect the decisions of users of financial statements. A misstatement or omission, which would not normally be regarded as material by amount, may be important for other reasons (for example, an item contrary to law).
15. We consider materiality and its relationship with audit risk when planning the nature, timing and extent of our audit and conducting our audit programme. Specifically with regard to the financial statements, we assess the materiality of uncorrected misstatements, both individually and collectively.
16. We summarised our approach to materiality in our Annual Audit Plan. Based on our knowledge and understanding of Dunbartonshire and Argyll & Bute Valuation Joint Board we set our planning materiality for 2014/15 at £0.030m (1% of gross expenditure). We report all misstatements greater than £1,500. Performance materiality was calculated at £0.024m, to reduce to an

acceptable level the probability of uncorrected and undetected audit differences exceeding our planning materiality level.

17. On receipt of the financial statements and following completion of audit testing we reviewed our materiality levels and concluded that our original calculation remained appropriate.

Evaluation of misstatements

18. All misstatements identified during the audit, which exceeded our misstatement threshold, have been amended in the financial statements. There were no unadjusted errors.

Significant findings from the audit

19. International Standard on Auditing 260 requires us to communicate to you significant findings from the audit, including:
 - The auditor's views about significant qualitative aspects of the entity's accounting practices, including accounting policies, accounting estimates and financial statement disclosures.
 - Significant difficulties encountered during the audit.
 - Significant matters arising from the audit that were discussed, or subject to correspondence with management.
 - Written representations requested by the auditor.
 - Other matters which in the auditor's professional judgment, are significant to the oversight of the financial reporting process.
20. There are no matters, other than those set out elsewhere in this report, to which we wish to draw your attention.

Financial management and sustainability

Budget

2014/15 - deficit of £0.049m

2013/14 - deficit of £0.086m

Budget expenditure

£2,882,783

Budget income

£2,834,039

Outturn

2014/15 - surplus of £0.126m

2013/14 - surplus of £0.109m

Outturn expenditure

£2,806,360

Outturn income

£2,932,109

Financial management

21. In this section we comment on the Board's financial outcomes and assess the financial management arrangements.
22. The Board sets an annual budget to meet its commitments for the forthcoming financial year. Regular monitoring of expenditure and income against agreed budgets is central to effective financial management.

Financial outcomes

23. The Board returned a surplus of £0.126m for the financial year 2014/15, compared to a budgeted position which anticipated a planned deficit of £0.049m to be funded from reserves.
24. The surplus as presented in the management commentary (and in the table above), of £0.126m is different to that disclosed in the accounts as it is prior to statutory financial adjustments arising such as pension and accrued employee benefits. As the budget is prepared and monitored in this way, it is appropriate for the management commentary details to be presented as such.
25. The Board's Net Cost of Services from the Comprehensive Income & Expenditure statement shows an increase of £0.159m from £2.785m to £2.944m. The main contributory factor was a £0.151m increase in Employee Costs as a result of Individual Electoral Registration (IER) roll out and additional resource pressures in the lead up to the Scottish Referendum.

26. When compared to budget, the Board's expenditure was lower than expected, resulting in the year end surplus position. Underspends recorded against Employee Costs, Property and Supplies & Services were added to by an increase in income relating to higher than anticipated grant funding. This increase was also due to the implementation of IER and the Scottish Independence Referendum.
27. A reserves policy introduced by Members of the Board in recent years has led to the Board being able to accumulate and hold reserves. As with previous years, actual spend in year has come in below budget, allowing the Board to increase usable reserves by £0.108m.
28. As at 31 March 2015 the Board held total usable reserves of £0.647m, of which £0.051m relates to unapplied capital reserves. The remaining balance comprises revenue reserves of £0.596m of which £0.083m is earmarked and £0.513m is general reserves. In generating future budgets, management and the Board should consider the appropriate level of budget setting.

Action Plan 1

Financial management arrangements

29. As auditors, we need to consider whether the Board have established adequate financial management arrangements. We do this by considering a number of factors, including whether:
 - financial regulations are comprehensive, current and promoted within the Board

- reports monitoring performance against budgets are accurate and provided regularly to budget holders
 - monitoring reports do not just contain financial data but are linked to information about performance.
30. We reviewed the Board's financial regulations and concluded that they are comprehensive and current. The financial regulations are available on the Board's website.
31. Revenue budget monitoring reports are submitted to the Board on a biannual basis. As well as providing comments on income and expenditure to date, the reports forecast the year-end outturn.

Financial sustainability

32. Financial sustainability means that the Board has the capacity to meet the current and future needs of its users.
33. In assessing financial sustainability we are concerned with whether:
- there is an adequate level of reserves
 - spending is being balanced with income in the short term
 - long term financial pressures are understood and planned for
 - investment in services and assets is effective.

Effective long-term financial planning, asset management and workforce planning are crucial to sustainability.

Financial planning

34. Looking ahead, it is clear that the financial climate for public services for the period 2015/16 to 2016/17 remains very challenging. The Board will continue to face financial constraints which may increase the pressure on them to deliver their statutory duties and meet established performance targets. The Board will again need to be prepared to face the challenging financial environment ahead. The Board anticipates that, given the increased workload and the forecasted reduction in funding for local government, future levels will fall and will require careful monitoring to ensure the Board remains operational.

Pension liability

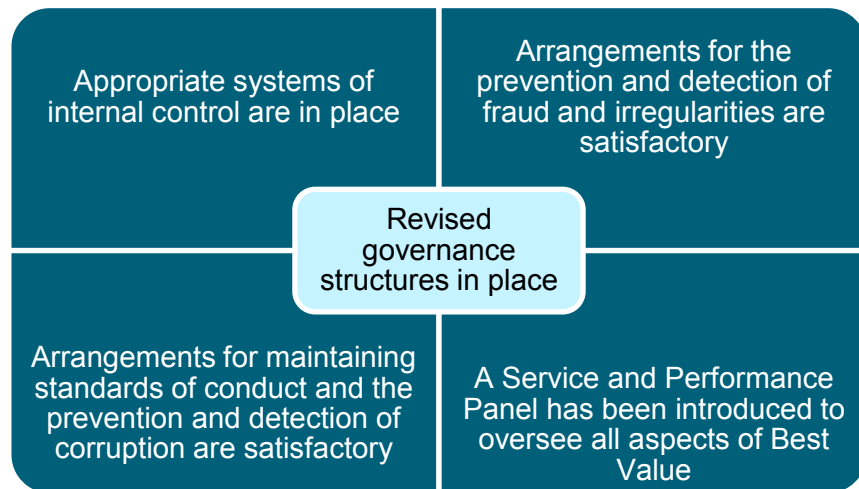
35. The net liability on the Board's balance sheet increased by £1.454m, from £3.290m in 2013/14 to £4.744m in 2014/15. The main reason for this increase is a £1.571m increase in the net pension liability. This increase is driven by changes in pension actuary's assumptions, mainly by the reduction in the net discount rate over this period.
36. The pension liability represents the difference between expected future pension payments and the underlying value of pension fund assets available to meet this cost.
37. A material net liability can highlight a potential going concern issue however we recognise that the appointed actuary is of the view that the asset holdings and contributions from employees and employers together with increases in contributions provide security over future

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

Outlook

38. It is recognised that over the medium term the funding position of local government across Scotland is likely to involve a further period of contraction in available resources. The level of any contraction has yet to be established and is unlikely to emerge until December 2015. It is anticipated that future planned draws on the reserves may be required to ensure that a balanced budget is delivered for 2015/16 onwards given this forecast and the increasing workload to the Board.
39. It is currently forecast that the Board will be required to address a budget gap of £0.284m by 2016/17, depending on local government settlement levels.

Governance and transparency



- 40. Members and management of the Board are responsible for establishing arrangements to ensure that its business is conducted in accordance with the law and proper standards, that public money is safeguarded and for monitoring the adequacy and effectiveness of these arrangements. We concluded that the Board has effective overarching and supporting governance arrangements which provide an appropriate framework for organisational decision making.
- 41. Citizens should be able to hold the Board to account about the services it provides. Transparency means that citizens have access

to understandable, relevant and timely information about how the Board is taking decisions and how it is using its resources. Overall we concluded that the Board is open and transparent.

Corporate governance

- 42. The Code of Audit Practice gives auditors a responsibility to review and report on audited bodies' corporate governance arrangements and we found that the Board has satisfactory governance arrangements in place. In 2014/15 a number of policies and procedures were reviewed. These include the Board's Financial Regulations and Standing Orders, Code of Conduct for employees and Confidential Reporting policy.

Internal control

- 43. While auditors concentrate on significant systems and key controls in support of the opinion on the financial statements, their wider responsibilities require them to consider the financial systems and controls of audited bodies as a whole. However, the extent of this work should also be informed by their assessment of risk and the activities of internal audit.
- 44. Financial transactions are processed through West Dunbartonshire Council's financial systems. It is therefore the responsibility of the Council's management to maintain adequate financial systems and associated internal controls.
- 45. Our review of these systems was conducted as part of the 2014/15 audit of West Dunbartonshire Council and supplemented by specific

work on the Board's financial statements. No material weaknesses in the accounting and internal controls system were identified during the audit which could adversely affect the ability to record, process, summarise and report financial and other relevant data so as to result in a material misstatement in the financial statements.

46. Internal audit is an important element of the Board's governance structure. Our review established that the work of internal audit is of a good quality allowing us to place reliance on a number of areas including internal controls. This not only avoided duplication of effort but also enabled us to focus on other key risk areas.

Arrangements for the prevention and detection of fraud

47. In our Annual Audit Plan we highlighted the responsibility audited bodies have for establishing arrangements to prevent and detect fraud and other irregularities. In our opinion the overall arrangements for the prevention of fraud within the Board are satisfactory, although it should be noted that no system can eliminate the risk of fraud entirely.

Arrangements for maintaining standards of conduct and the prevention and detection of corruption

48. Audited bodies are responsible for ensuring that their affairs are managed in accordance with proper standards of conduct and have proper arrangements in place for implementing and monitoring

compliance with standards and codes of conduct, standing orders and instructions. Auditors consider whether bodies have adequate arrangements in place. No issues have been identified by us for inclusion in this report.

Transparency

49. When assessing transparency we consider if:
 - Meetings are held in public.
 - Papers and corporate documents are available online and there is only limited use of taking papers in private.
 - Financial statements are clearly presented and budget monitoring papers are concise and clear.
50. Meetings of the Board are held in public and papers available from the website. The website also publishes information on corporate policies, targets and performance. We concluded that the financial statements are clear and actual expenditure and income clearly linked to budgeted figures, as described in the commentary.

Campbeltown Connectivity Issues

51. The Board's Campbeltown office experienced broadband connectivity issues throughout 2014/15. Delays within the West Dunbartonshire Council ICT 'Modernisation Programme' have impacted on service delivery throughout the year. However, the Board have taken action to resolve this issue by installing three additional broadband lines. Once tested, these lines will be

connected to the 'Viprinet' device which connects the broadband lines and the servers/services.

Individual Electoral Registration (IER)

52. IER has resulted in changes to all operational procedures and processes and incurred higher operational costs than traditional registration. Further preparation is required for the May 2016 Scottish Parliamentary Election where 16 and 17 year olds may have the right to vote. This presents a significant risk to the Board as 2015/16 grant funding from the Cabinet Office falls below the expected requirement and no commitment to fund IER has been made beyond March 2016.

Action Plan 2

Best Value

53. Best value is a key factor to consider when planning policies, programmes and projects and when taking any spending decisions. The Board should have systems and processes to ensure that it can demonstrate that it is delivering best value by assessing and reporting on the economy, efficiency, effectiveness and equality in service provision.

Performance management

54. Audited bodies have a specific responsibility to ensure that arrangements have been made to secure Best Value. Auditors of local government bodies also have a responsibility to review and report on the arrangements that specified audited bodies have made to prepare and publish performance information in accordance with directions issued by the Accounts Commission.
55. New performance management reports were introduced in 2014/15 to improve focus on performance throughout the year. The Board recognises that there is scope to increase the effectiveness of these reports by improving the presentation and we welcome this commitment to enhanced performance monitoring.
56. The Management Commentary in the Board's 2014/15 annual report provides a comprehensive and balanced review of the Board's performance for the year ended 31 March 2015. Key performance indicators (KPI) have been established to facilitate performance monitoring with suitably challenging performance

targets established. Balanced performance reporting is a cornerstone of public performance reporting and is a key element of public accountability. We welcome the Board's approach to performance reporting.

Overview of performance targets in 2014/15

57. The Board have published a Public Performance Report for 2014/15 which is available on the Board's website (<http://www.dab-vjb.gov.uk>). Due to the Public Performance Report being extensive and publically available we have limited the information in this section of the report to key issues.
58. In particular the Assessor notes that the Board:
- Achieved its target of 95% of banding notices being issued within three months of the date of occupation/completion and achieved the six month target of 98%.
 - Achieved its target of 80% for issuing the Valuation Notice within three months of the effective date of alteration.
 - Narrowly missed the six month target of 94% for issuing the Valuation Notice within six months of the effective date of alteration, although this did improve from 2013/14.

National performance audit reports

59. Audit Scotland carries out a national performance audit programme on behalf of the Accounts Commission and the Auditor General for Scotland. During 2014/15, a number of reports were issued which covered local government topics. These are outlined in appendix III.

Equalities

- 60. The Equality Act 2010 introduced a new public sector 'general duty' which encourages equality to be mainstreamed into public bodies' core work. The Act requires that by no later than 30 April 2015 and every two years thereafter, public bodies must publish a report on the progress made to achieve the quality of outcomes it has set.
- 61. The Board published an equalities report in April 2015. This report details the steps the Board are taking to achieve equality of service provision. An Equality Impact Assessment was carried out on behalf of Unison following the completion of the Pay Modernisation processes for the Board's staff. It was concluded that the new pay scheme is consistent with the principles of equal pay for work of equal value and reduces the overall pay gap. There is currently a predominance of men in higher grades and women in lower grades and the Board is planning to address this going forward, through recruitment and promotion, when the appropriate opportunities arise.

Running Roll Appeals

- 62. The Board has experienced some delays in concluding negotiations on outstanding 'Running Roll' appeals relating mostly to Mobile Telecommunication Networks. This resulted in only 13 of 39 outstanding appeals being resolved during 2014/15.

Outlook

- 63. The Board has met the significant challenge of the introduction of the IER in the 2014/15 financial year and providing registers for the Scottish Independence referendum and European Parliamentary elections. The Board continues to monitor the changes to welfare reform and to manage the impact on the volume of appeals and associated costs in dealing with appeals.
- 64. We confirm the financial sustainability of the Board on the basis of its financial position. Operation of the Board is dependent on Local Authority funding. As their funds are projected to decrease in the next few years this may have a negative impact on funding available to the Board. It is important that the Board secures funding to support service needs and monitors this closely against expenditure. As local government bodies are facing a funding environment which is subject to sustained pressure to deliver more with less this may also impact on Board funding and service delivery.

Action Plan 3

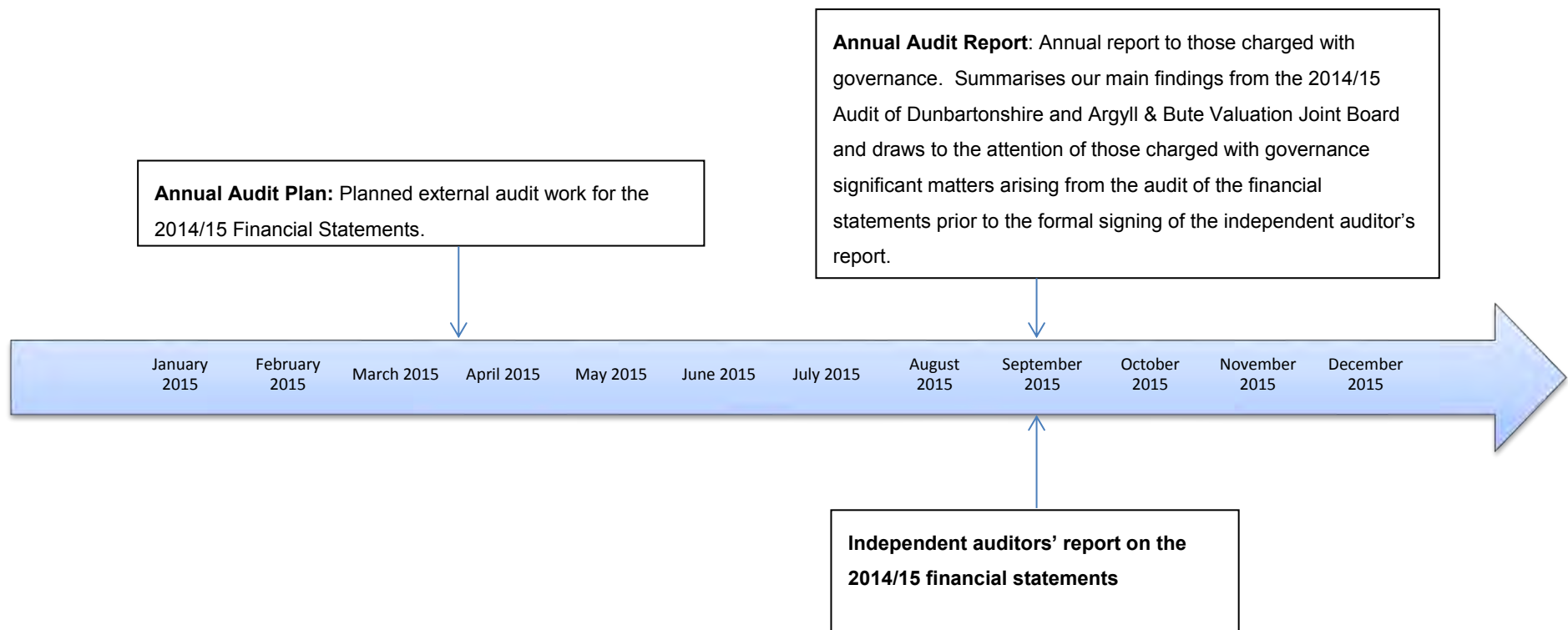
Appendix I – Significant audit risks

The table below sets out the financial statement audit risks we identified during the course of the audit and how we addressed each risk in arriving at our opinion on the financial statements.

Audit Risk	Assurance procedure	Results and conclusions
Risk of material misstatement		
<p>Management override of controls</p> <p>As stated in ISA 240, management is in a unique position to perpetrate fraud because of management's ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively.</p> <p>Risk</p> <p>Management's ability to manipulate accounting records and prepare fraudulent or biased financial statements by overriding controls that otherwise appear to be operating effectively.</p>	<ul style="list-style-type: none"> • Detailed testing of journal entries. • Review of accounting estimates for bias. • Evaluating significant transactions that are outside the normal course of business. 	<p>No issues have arisen as part of our audit work that would indicate management override of controls affecting the outturn or year-end position.</p>
<p>Local Authority Accounts (Scotland) Regulations 2014</p> <p>There is a risk that the Joint Board does not comply with the requirements of the new regulations.</p> <p>Risk</p> <p>The Board may not be operating in accordance with the new regulations.</p>	<ul style="list-style-type: none"> • Testing of the Board's compliance with the requirements of the Local Authority Accounts (Scotland) Regulations 2014. 	<p>No issues were identified during audit testing that would indicate that the Board are not operating in accordance with the new regulations.</p>

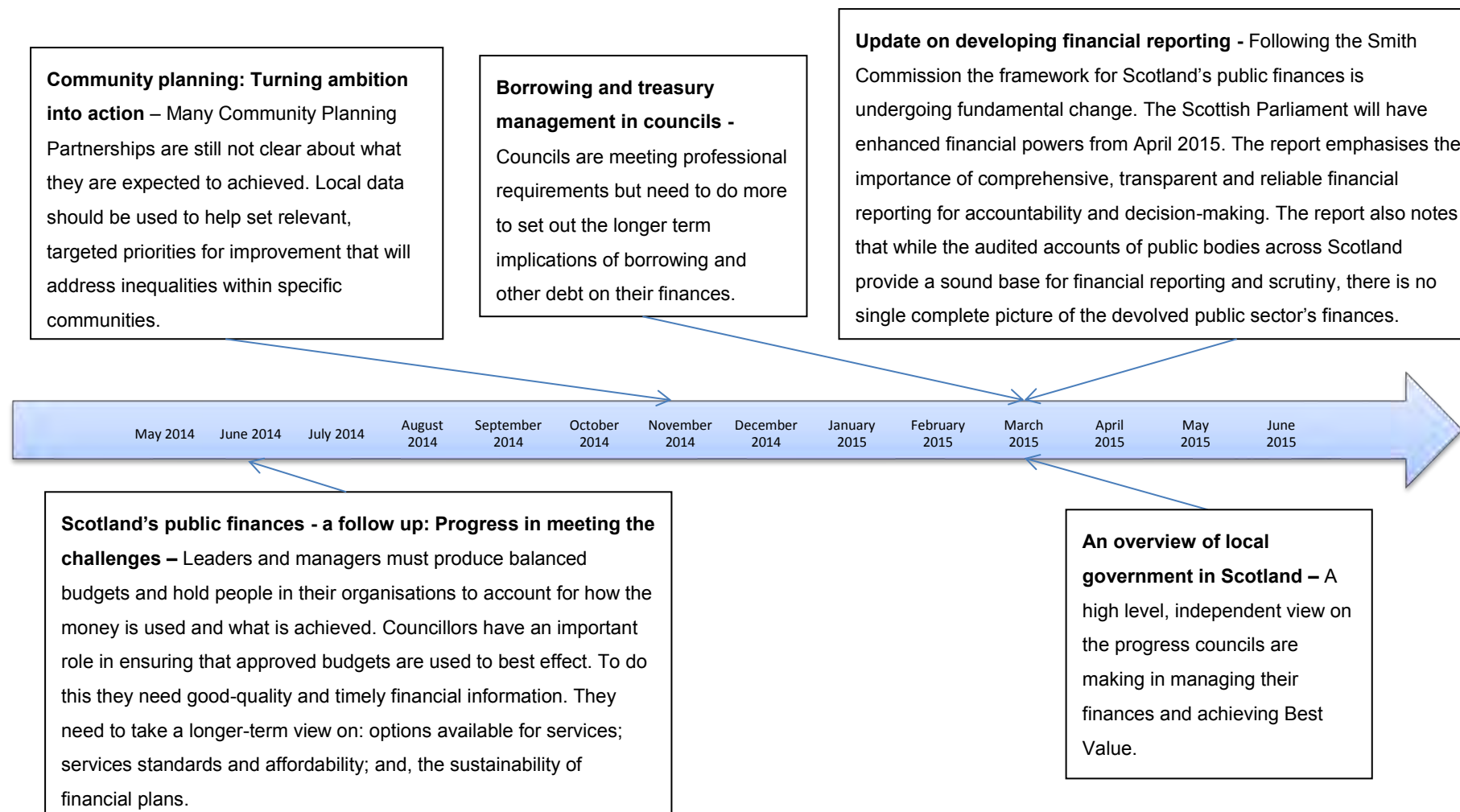
Appendix II

Summary of Dunbartonshire and Argyll & Bute Valuation Joint Board local audit reports 2014/15



Appendix III

Summary of Audit Scotland national reports 2013/14



Appendix IV

Action plan

No. Page/para	Issue/risk/Recommendation	Management action/response	Responsible officer	Target date
1 9/28	<p>Budget Setting</p> <p>The Board has delivered services under budget over consecutive years and consequently increased its revenue reserves. Management and the Board should consider the appropriate level of budget setting to ensure that contributions made to the Board by the constituent authorities are set at appropriate levels.</p> <p>Risk</p> <p>Budgets are not aligned to projected expenditure.</p> <p>Recommendation</p> <p>Prior year financial results should be considered routinely as part of the budget setting process to ensure that significant underspends do not continue.</p>	<p>The budget process for 2014/15 took a much harder line in respect of contingencies and operational needs but despite this an underspend occurred. This was due to savings made through the year along with grant funding being available for issues which had been included in budget planned. Such a combination of circumstances is unlikely to occur again. As in previous years, the prior year financial results will be considered when setting budgets for future years.</p>	Assessor/ Treasurer	November 2015

No. Page/para	Issue/risk/Recommendation	Management action/response	Responsible officer	Target date
2 14/52	<p>Individual Electoral Registration (IER)</p> <p>IER has resulted in changes to all operational procedures and processes and incurred higher operational costs than traditional registration. Further preparation is required for the May 2016 Scottish Parliamentary Election where 16 and 17 year olds may have the right to vote.</p> <p>Risk</p> <p>There is a risk that 2015/16 grant funding from the Cabinet Office may fall below the expected requirement as no commitment to fund IER has been made beyond March 2016.</p> <p>Recommendation</p> <p>The Board should ensure a contingency plan is in place should grant funding fall below the expected requirement.</p>	<p>The Electoral Registration Officer (ERO) will make a needs led funding bid to the Cabinet Office if appropriate. The Cabinet Office have confirmed that they will fund any shortfall arising directly from the IER process.</p> <p>In the meantime, the ERO is investigating ways of streamlining processes and reducing the amount of outgoing mail associated with the Electoral Registration/ IER functions.</p> <p>In the worst case scenario, reserves could, with Board approval, be used to fund any funding shortfall.</p>	Electoral Registration Officer	<p>Ongoing</p> <p>(Justification led bid likely to be submitted in Dec 15/ Jan16)</p>

No. Page/para	Issue/risk/Recommendation	Management action/response	Responsible officer	Target date
3 16/62	<p>Running Roll Appeals</p> <p>The Board has experienced some delays in concluding negotiations on outstanding 'Running Roll' appeals relating mostly to Mobile Telecommunication Networks. This resulted in only 13 of 39 outstanding appeals being resolved during 2014/15.</p> <p>Risk</p> <p>There is a risk that the Board will be unable to resolve outstanding appeals if delays continue to be experienced.</p> <p>Recommendation</p> <p>The Board should monitor this issue and take appropriate action to resolve appeals in a timely manner.</p>	<p>Valuation staff will pursue settlement of these appeals. This should have very little implication on resources or expenditure.</p>	Assessor	March 2016

DUNBARTONSHIRE and ARGYLL & BUTE VALUATION JOINT BOARD

Report by Treasurer

Valuation Joint Board – 22 January 2016

Subject: Annual Report and Final Accounts – Year Ending 31 March 2015

1. Purpose

- 1.1** The purpose of this report is to present the audited annual report and final accounts for the year ending 31 March 2015.

2. Background

- 2.1** I am pleased to report that the draft report and accounts were submitted to the Accounts Commission by 30 June 2015 with the final audited report and accounts being signed on 23 September 2015.
- 2.2** The audited annual report and final accounts were submitted to the Finance Sub-Committee on 23 September 2015.
- 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 accounts have now been signed by Audit Scotland and are appended to this report.
- 3.2** I am pleased to report that a clean audit opinion has been given in relation to these accounts (see pages 53-54).
- 3.3** The financial element of the Management Commentary (pages 20 and 22 – 'the financial performance') summarises the financial position of the Joint Board. The Joint Board's 2014/15 budget was constructed to break even using £48,745 of balances. The Valuation Joint Board completed the year with a further contribution to the funds brought forward of £125,749 and did not need to access reserves. This contribution, together with the unused planned use of £48,745 results in an overall underspend against budget in-year of £174,494.
- 3.4** As at 31 March 2015 the Board held total usable reserves of £646,893 (of which £50,550 are unapplied capital reserves), with the remaining balance

comprising of revenue reserves of £596,343. Of this, a sum of £83,333 is held as earmarked balances, leaving £513,010 of general reserves for future use (including £100,000 prudential reserve).

- 3.5** Audit Scotland's Annual Report to Members and the Controller of Audit is submitted as a separate agenda item to this meeting and provides further information on matters which were reviewed during the audit and which the Auditor feels are worthy of Members' attention.

4. Conclusions and Recommendations

- 4.1** The Board has received an unqualified audit opinion in relation to the financial statements for the financial year 2014/15.
- 4.2** Members are requested to note the financial statements for the year to 31 March 2015.

.....
Stephen West

Treasurer

Date: 24 December 2015

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*

**MANAGEMENT COMMENTARY &
ANNUAL ACCOUNTS**

FOR YEAR ENDING 31 MARCH 2015

**DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD
MANAGEMENT COMMENTARY AND ANNUAL ACCOUNTS**

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***DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD
MANAGEMENT COMMENTARY AND ANNUAL ACCOUNTS***

JOINT BOARD MEMBERS & OFFICIALS AS AT 31 MARCH 2015

ARGYLL & BUTE COUNCIL

Councillor John Armour
Councillor Richard Trail
Councillor John McAlpine
Councillor Gordon Blair
Councillor Donald MacMillan

EAST DUNBARTONSHIRE COUNCIL

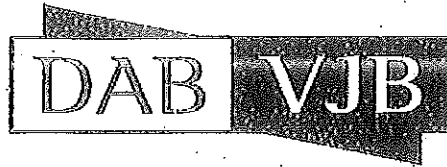
Councillor Jim Gibbons
Councillor Vaughan Moody (Vice Chair)
Councillor John Jamieson
Councillor Manjinder Shergill
Councillor Bill Hendry
Councillor Michael O'Donnell

WEST DUNBARTONSHIRE COUNCIL

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

OFFICIALS

David Thomson (Assessor)
Robert Nicol (Depute Assessor)
Peter Hessett (Clerk)
Stephen West (Treasurer)



*Dunbartonshire and Argyll & Bute
Valuation Joint Board*

**MANAGEMENT COMMENTARY
FOR THE YEAR ENDING 31ST MARCH 2015**

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD MANAGEMENT COMMENTARY AND ANNUAL ACCOUNTS

GENERAL SERVICE AIMS AND OBJECTIVES

WHO WE ARE AND WHAT WE DO

Dunbartonshire and Argyll & Bute Valuation Joint Board is an independent local government body 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 MANAGEMENT COMMENTARY AND ANNUAL ACCOUNTS

1.0 INTRODUCTION

I am pleased to present the Joint Board's Management Commentary and Annual Accounts in relation to the 2014/15 financial year.

The main purpose of this Management Commentary is to inform all users of the accounts and to help them assess how the Joint Board perform their duty to promote the success of the Valuation Joint Board. This Management Commentary also summarises the functions and activities of the office of the Assessor and ERO over the past year and provide information on the performance levels achieved in carrying out the statutory duties of the organisation.

The requirements governing the format and content of local authorities' annual accounts (under s106 of the Local Government (Scotland) Act 1973 joint boards and committees are classed as local authorities) are contained in The Code of Practice on Local Authority Accounting in the United Kingdom (the "Code").

The 2010 Non-Domestic Rating Revaluation came into effect at 1st April 2010 and, in 2012 the 2015 Revaluation was postponed until 1st April 2017. Appeal activity arising directly from the 2010 Revaluation is now at a very low level, though running roll and 'material change of circumstance' appeals were received throughout the 2014/15 year.

In relation to our Council Tax functions, more new dwellings were added to the Council Tax Lists than in any year since the collation of performance statistics commenced in 2000/01.

During 2014/15 our Electoral Registration functions changed considerably as well as implementing the transitional phase of the change to Individual Electoral Registration (IER) (as opposed to household registration) on 19th September, we provided registers for the European Parliamentary elections in May 2014, the Scottish Independence Referendum in September and 4 different by-elections to Argyll & Bute Council, throughout the year. The referendum involved the compilation of a young person's register of 16 and 17 year-old electors for the first time and registration activity in the run up to the event reached levels which could never have been predicted. For the first time in memory, the annual canvass, as we know it, was suspended to permit the transition to IER and the timing of this activity was postponed until after the referendum. Revised registers were published on 27th February 2015 in accordance with the revised timetable.

Following the resignation from Argyll & Bute Council of Councillor Fred Hall, Councillor Donald MacMillan was appointed to be a Joint Board member. Councillor MacMillan is a past Convenor of the Joint Board and his experience is very welcome. In September 2014 Councillor John Semple resigned from Argyll & Bute Council and his place on the Joint Board was taken, in December, by newly elected Councillor John Armour.

The VJB Management Team continues to be the main forum for decision making within the organisation. It met regularly throughout 2014/15 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 MANAGEMENT COMMENTARY AND ANNUAL ACCOUNTS

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. 950 amendments were made to the Valuation Roll during the year.

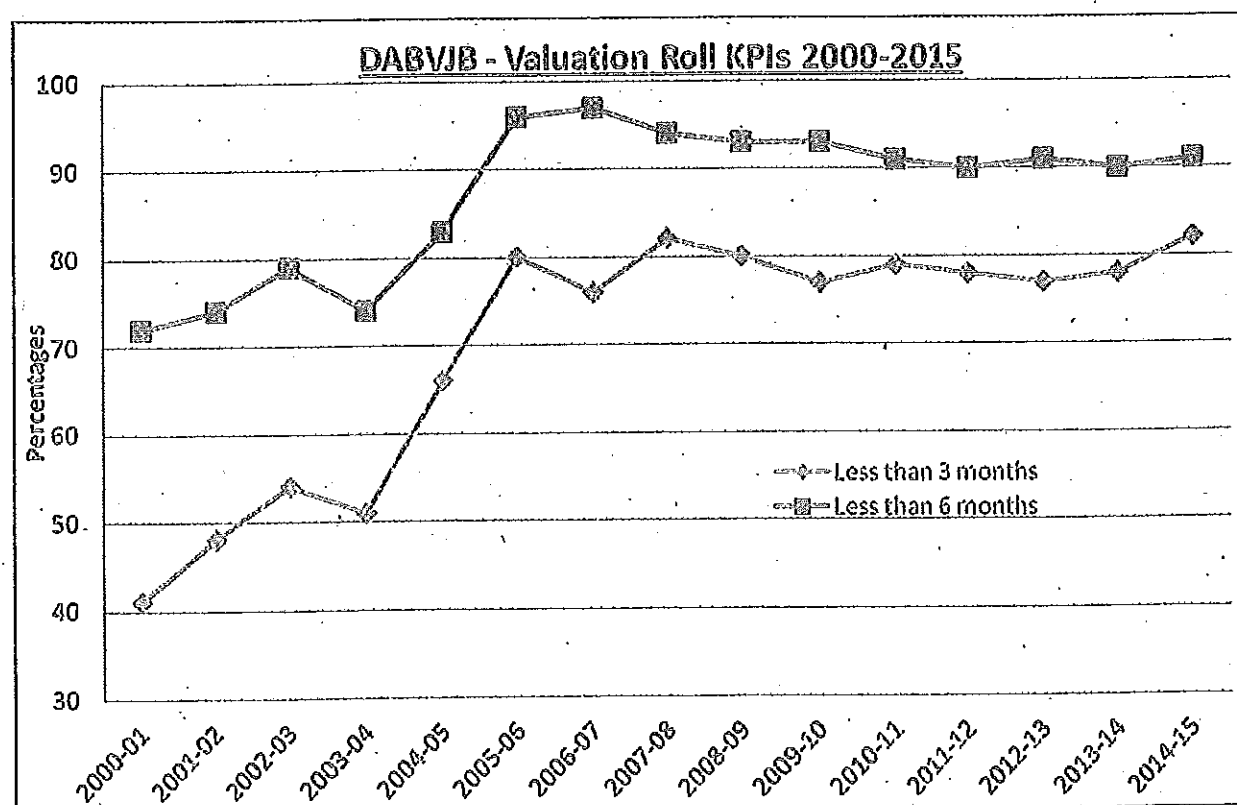
Total No of entries @ 1st April 2014	13,207
Total Rateable Value @ 1st April 2014	£328.2 million
Total Number of entries @ 31st March 2015	13,564
Total Rateable Value @ 31st March 2015	£328.7million

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 2014/15 compared with the actual figures for 2013/14.

Period	Actual 2013/14	Target 2014/15	Actual 2014/15			
			Argyll & Bute	West Dunbartonshire	East Dunbartonshire	Whole VJB Area
0-3 months	78%	80%	84.13%	76.74%	79.08%	82.32%
3-6 months	12%	14%	8.98%	8.53%	6.54%	8.52%
>6 months	10%	6%	6.89%	14.73%	14.38%	9.16%

Our performance in respect of maintenance of the Valuation Roll was up on last year and our target for changes within 3 months was exceeded. We did not achieve our target of making 94% of changes within 6 months but this was attributable, largely, to the requirement to amend Valuation Rolls late in the financial year to take effect to a decision of the Lands Valuation Appeal Court in respect of Mobile Telecommunication network entries.

Our performance over the period since 2000 is shown below.



DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD MANAGEMENT COMMENTARY AND ANNUAL ACCOUNTS

2.1 NON-DOMESTIC RATING (Cont'd)

During the year a new management report was introduced which will improve the focus on performance throughout the year.

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 2014/15 year. Three appeals relating to Canal entries have now been agreed leaving only one appeal outstanding.

2005 Running Roll Appeals

At the start of 2014/15, 39 'Running Roll' appeals were outstanding from the 2005 Valuation Roll.

The majority of these relate to entries for Mobile Telecommunication Networks. During 2013/14 the Lands Valuation Appeal Court heard 'sample' or 'lead' cases in respect of this category of subjects and their decision was issued in May 2014. Consequent to that decision 13 appeals have been dealt with during the year. It had been hoped that all of the appeals against this class of subject would have been dealt with in the financial year but appellants' agents have been strangely reluctant to conclude, or even commence, negotiations. Progress in relation to the outstanding appeal for a gas utility subject is dependent upon outcomes in England and Wales.

2010 Revaluation

The 2010 Revaluation took effect from 1st April 2010.

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 Valuation Appeal 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 2014/15, 46 Revaluation appeals were outstanding, all of which 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. During the year, 5 Canal appeals were settled leaving 41 outstanding. Again the majority of these relate to Mobile Telecommunication Networks.

2010 Running Roll Appeals

At the start of the 2014/15 financial year 189 running roll appeals were outstanding. During the year a further 223 appeals were submitted. 217 appeals were disposed of leaving 195 outstanding.

59 running roll appeals had been referred to the Lands Tribunal at the start of the year. 4 Canal appeals were settled during the year leaving 55 outstanding.

Scottish Government Consultation – "Supporting Business – Promoting Growth"

The Government's response to the above Consultation, which was published in 2013, committed the Government to undertake a separate review of the appeals system. That consultation was issued in December 2014 and ran until 6th March 2015. The Scottish Assessors Association submitted a response to the consultation but, to date, the Government has not reported on the consultation outcomes or indicated any legislative intentions arising from it.

2017 Revaluation

The 2017 Revaluation comes into effect on 1st April 2017 based on a valuation date of 1st April 2015, though it is likely that new values will be required by the Scottish Government in late summer/early autumn 2016. In preparation for this a Revaluation Project Team, which will be led by the Depute Assessor has been established and a timetable for delivery has been drawn up.

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD MANAGEMENT COMMENTARY AND ANNUAL ACCOUNTS

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

The year to 31st March 2014 saw a net increase in the number of dwellings shown in the Council Tax List.

Total Number of entries @ 1st April 2014	142,593
Additions during year to 31st March 2015	1,269
Deletions during year to 31st March 2015	678
Total Number of entries @ 31 st March 2015	143,184

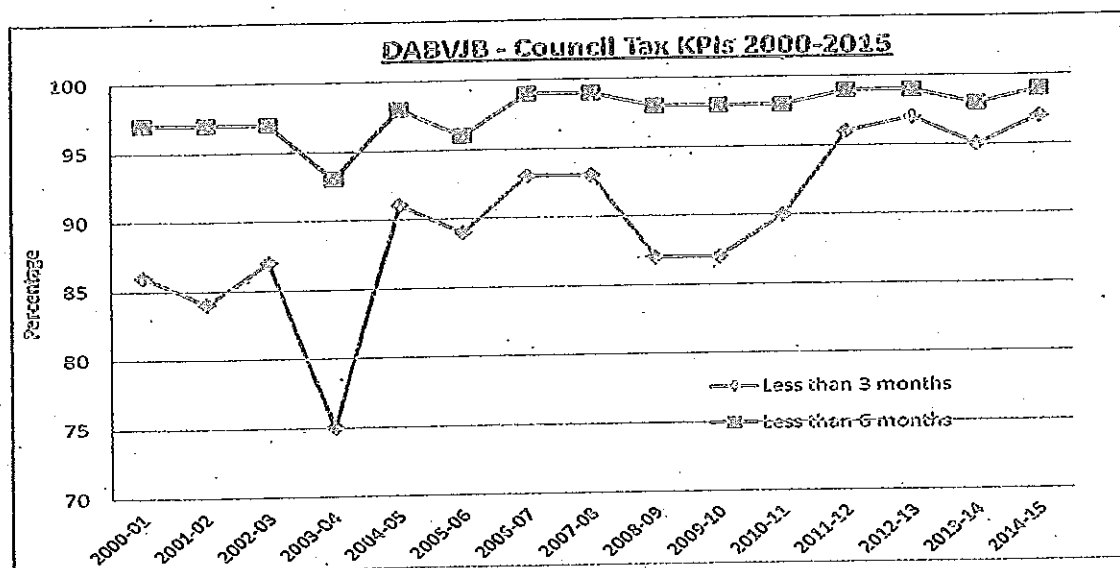
The Key Performance Indicator in relation to Council Tax has been defined as the time taken from the date on which additions to the Valuation List are effective to the date a Banding Notice in respect of that new entry is issued. The following table sets out the target and actual performance information for 2014/15 compared with the actual figures for 2013/14 and shows that our targets at both 3 and 6 months were achieved and our performance levels were up on the previous year.

Period	Actual 2013/14	Target 2014/15	Actual 2014/15			
			Argyll & Bute	West Dunbartonshire	East Dunbartonshire	Whole VJB Area
0-3 months	96%	95%	95.05%	97.25%	98.94%	97.01%
3-6 months	3%	3%	2.38%	2.75%	1.06%	1.97%
>6 months	1%	2%	2.57%	0.00%	0.00%	1.02%

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD MANAGEMENT COMMENTARY AND ANNUAL ACCOUNTS

2.2 COUNCIL TAX (Cont'd)

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



Proposals and Appeals

155 proposals and appeals were outstanding at the start of 2014/15 and 218 were submitted during the year. In the same period, 248 were disposed of, leaving 125 outstanding.

Future of Council Tax

Shortly after the Scottish Independence Referendum, the new First Minister announced the setting up of a cross-party, independent Commission to 'look into fairer systems of local taxation'.

That Commission has now been established under the Co-Chairmanship of Local Government Minister Marco Biagi and President of COSLA Councillor David O'Neill. The remit of the Commission is "To identify and examine alternative systems of local taxation that would deliver a fairer system of local taxation to support the funding of services delivered by local government," and it is scheduled to report in 'the autumn' of 2015. The Scottish Assessors Association has been invited to assist in informing the Commission.

Clearly any move away from a property based taxation system represents a risk to the future operations and funding of the Joint Board.

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.

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD MANAGEMENT COMMENTARY AND ANNUAL ACCOUNTS

2.3 ELECTORAL REGISTRATION (Cont'd)

Additional aims specific to 2014/15

- To implement Individual Electoral Registration in accordance with statutory and project timetables and publish a register in accordance with the new criteria.
- To maintain the Young Person's Register and thereby, permit 16 and 17-year olds to take part in the Scottish Independence Referendum

Transition to Individual Electoral Registration and the Published Electoral Register

Putting aside the volumes of electoral activity related to the Scottish Independence Referendum (see later), the main initiative in Electoral Registration during 2014/15 was the introduction of Individual Electoral Registration (IER), whereby each person is responsible for registering to vote individually. In addition, people can now register to vote online for the first time.

The transition to IER in Scotland began in September 2014 with all applications received on or after the 19th September required to be made under the new regime. Applicants must now supply additional information, such as National Insurance Number and Date of Birth when making their applications.

The annual canvass as we know it was suspended following the commencement of IER in September and replaced by various transitional activities, known as the 'write-out'.

The first phase of the transition to IER involved a data matching exercise to compare existing electors' details with the details held on the Department for Work and Pensions (DWP) database – a process known as 'confirmation live run' (CLR).

Through the CLR process, we were able to identify which electors could be transferred automatically to the new IER registers, and which ones could not and therefore need to re-register. To supplement this automated transfer we also able to carried out further data matching using local data sources. The results of our data matching (both CLR and local) are shown below.

Local Authority	Register Entries	Confirmed	Non-confirmed	Confirmed	Non-confirmed
Argyll & Bute	70,860	59,776	11,084	84%	16%
East Dunbartonshire	85,615	75,870	9,745	89%	11%
West Dunbartonshire	70,185	62,044	8,141	88%	12%
VJB Area	226,660	197,690	28,970	87.2%	12.8%
All Scotland	4,234,203	3,644,029	590,174	86%	14%

Following the confirmation process, the 'write-out' phase of the transition commenced. We sent confirmation letters to those who had been confirmed and so automatically transferred onto the new IER registers and invitations to register ITRs) to those who had not. Household Enquiry Forms (HEFs) were issued to homes where no electors were registered. Follow-up activity included the issue of ITRs in response to returned HEFs, reminder ITRs and door-to-door canvass where no returns had been made to reminders.

Form returns were significantly down on previous years making the reminder and door-to-door stages of the process much more onerous than in previous years. Unfortunately, automated responses via telephone, internet and short message service/text reply to household forms were not available to electors during the transition to IER, which probably partly explains why return rates were down.

Despite the above, the 'write-out' phase was completed on schedule and the statutory deadline in relation to the publication of the Electoral Registers by 1st March 2015 was achieved.

**DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD
MANAGEMENT COMMENTARY AND ANNUAL ACCOUNTS**

2.3 ELECTORAL REGISTRATION (Cont'd)

A summary of the 'write-out' activity is provided below:-

Local Authority	Invitations to Register			Household Enquiry Forms	
	Issued	Reminders Issued	Postal Returns*	Issued	Postal Returns*
Argyll & Bute	10,970	7,013	8004	10,367	3,137
East Dunbartonshire	9,669	6,528	6543	2,640	415
West Dunbartonshire	8,084	5,824	5013	5,232	529
VJB Area	28,723	19,365	19,560	18,239	4,081

* Note that these return figures are at the end of the door to door canvass activity (see below) and include those returned as a result of door knocking.

Following the initial write-out and issue of a postal reminder we commenced a door-to door canvass as required by statute. The door to door canvass also included follow-up arising from maintenance activity and a summary of the door-to-door canvass is provided below. In total 19,578 households were visited during the door knocking stage.

Local Authority	Invitations to Register			Household Enquiry Forms		
	Individuals Canvassed	Returns	Return (%)	Households Canvassed	Returns	Return (%)
Argyll & Bute	5,840	2,447	42%	2,958	858	29%
East Dunbartonshire	5,235	1,489	28%	1,713	341	20%
West Dunbartonshire	5,230	1,814	35%	3,941	595	15%
VJB Area	16,305	5,750	35%	8,612	1,794	21%

The number of changes to the Register during the 2014/15 canvass period was as follows: -

Elector Additions	6,833
Elector Deletions	7,850
Total Electorate @ 27 th February 2015	223,594

The total electorate figure at 27th February shows a continuing rise in the number of electors contained in the published register from the low point in 2009 –see below.

Year	No of Electors
2014/15	223,594
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

Electors who were on the register at 19th September, but who made no return during the write-out phase are not registered individually but they will not be removed from the register as a result of the change to the legislation until the transition to IER is complete. They were simply 'carried forward' into the register published on 27th February.

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD MANAGEMENT COMMENTARY AND ANNUAL ACCOUNTS

2.3 ELECTORAL REGISTRATION (Cont'd)

The numbers of 'carried forward' or 'retained' electors in the published registers were as shown below:-

Local Authority	Retained electors
Argyll & Bute	2,966
East Dunbartonshire	3,126
West Dunbartonshire	3,098
VJB Area	9,190

These electors have, however, lost their right to an absent vote until such times as they register individually. If no return has been received by such electors at the end of transition they will be removed from the register. The legislative 'back-stop' for the end of transition is December 2016 but current intentions are that it will be at the point of publication on 1st December 2015. Thus the total electorate could be affected by the change later in the year.

The full Electoral Register can only be provided for certain limited statutory purposes, while the 'Open Register' (also known as the 'Edited Register') can be sold to anyone for any purpose. Previously, electors had to advise the Electoral Registration Officer annually if they wished their name to be removed from the open version. Under IER, however, electors who opt-out from the Open Register will remain opted out until they advise the ERO accordingly or they re-apply to be registered. At the end of the 'write-out' the number of opted-out electors was as follows:-

Year	% age of Electors Opted out
2014/15	26.0%
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%

Following the write-out, and on the recommendation of the Cabinet Office; each household was sent a Household Notification Letter (HNL) advising them of the electors registered at publication and inviting them to advise us of any changes. This did lead to an increase in enquiries and contacts from electors and has helped improve the accuracy of the registers in the run up to the UK Parliamentary election.

Absent Voters

In recent years the general trend in numbers of absent voters has been upwards. That pattern was interrupted in 2013/14 when a statutory requirement to refresh absent voters' personal identifiers (signatures and dates of birth) resulted in a fall in the number of absent voters in the register.

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD MANAGEMENT COMMENTARY AND ANNUAL ACCOUNTS

2.2 ELECTORAL REGISTRATION (Cont'd)

The activity around the Independence Referendum and the write-out have, however, increased the numbers of Absent Voters to record levels – see below.

Year	No of Absent Voters
2015	34,525
2014	27,176
2012	29,501
2011	29,076
2010	27,365
2009	24,899
2008	23,095

Rolling Registration

The Rolling Registration process of dealing with applications for changes to the Register was formerly an activity which primarily took place outwith the canvass period. In the period between publication in March 2014 and the suspension of Rolling Registration the number of changes processed were as follows:-

Local Authority	Additions	Deletions
Argyll & Bute	5,069	3,498
East Dunbartonshire	4,580	2,495
West Dunbartonshire	4,502	2,525
VJB Area	14,151	8,518

The majority of these changes were affected in the updates immediately prior to the independence referendum.

The nature of IER requires a pro-active approach to change throughout the year and we have continued to use sources such as Council Taxpayer records to initiate the issue of ITRs. With ITRs also being simultaneously issued for the purposes of the write-out it is increasingly difficult to distinguish change arising from the two processes.

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.

As part of the preparations for IER, and after several years of providing both a self-assessment of performance across 10 areas of operation and a suite of outcome based statistics, the Electoral Commission (EC) devised two new performance standards related to the transition.

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 required 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.

To date, however, no assessment has been completed as to progress against Standard 2, though a whole suite of statistics were provided to assist the EC in their assessment of the implementation of IER following publication. It is understood that the EC is currently reviewing both the options for future performance reporting and the capability of electoral management systems to provide relevant data outputs.

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD MANAGEMENT COMMENTARY AND ANNUAL ACCOUNTS

2.3 ELECTORAL REGISTRATION (Cont'd)

Elections and Independence Referendum

Registers and associated lists and data were provided to Returning Officers for the European Parliamentary elections on 22 May 2014 and to Counting Officers for the Scottish Independence Referendum (SIR) on 18 September 2014.

Registers were also provided for 4 local by-elections in Argyll & Bute Council on 22 May, 17 July, 23 October and 11th December.

These electoral events all take a significant amount of planning and co-ordination with the Returning/ Counting Officers and each increases workload for our staff.

The SIR in particular resulted in unprecedented registration activity with 8,078 of the Additions and 2,510 of the deletions referred to above being processed in the September updates. The total electorate for the referendum was 229,986, including eligible 16 and 17 year-olds. Applications for absent and proxy votes were also submitted at never before seen levels. The Absent Voter lists for the event increased to 38,930.

The workload involved in preparing registers for this event presented immense, and unprecedented, challenges to our staff and the event was subject to intense media and other scrutiny. It was due only to the skill and effort of our staff, which were beyond what anyone could have reasonably asked, that the polling station registers and postal voters' data was supplied to the local Counting Officers in line with the agreed timetable. The staff made a tremendous effort in terms of planning, and commitment to voters, for which I am extremely grateful.

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

Review of Electoral Operations

The implementation of IER is one of the biggest changes to the electoral system in many years. So far it has required changes to all operational procedures and processes, multiple versions of updated electoral management systems and consequently training in legislative, procedural and IT systems. Thus, following the end of the write-out we initiated a review of how these changes affect our operations and staffing requirements. This review will conclude after the preparations for the UK Parliamentary elections have been completed and will be implemented in 2015/16.

It is also much more expensive to operate than traditional registration. To date, the Cabinet Office has provided direct funding for many of the additional costs but their grant funding for 2015/16 falls short of the expected requirement and no commitment to fund IER has been made beyond March 2016. Particularly in the face of tightening local government budgets, the additional costs of IER present an ongoing and significant risk to both service provision and the finances of the Valuation Joint Board.

Extension of Franchise

The Smith Commission report published at the end of November 2014 stated that:

"The parties call on the UK Parliament to devolve the relevant powers in sufficient time to allow the Scottish Parliament to extend the franchise to 16 and 17 year olds for the 2016 Scottish Parliament elections, should the Scottish Parliament wish to do so."

Subsequent to the report, the Scottish and UK Governments entered into a period of negotiation around the terms of the transfer of powers. The content of the Scotland Act 1998 (Modification of Schedules 4 and 5 and Transfer of Functions to the Scottish Ministers etc) Order which came into force on 20 March 2015 reflects those discussions.

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD MANAGEMENT COMMENTARY AND ANNUAL ACCOUNTS

2.3 ELECTORAL REGISTRATION (Cont'd)

The Scottish Government also published the draft Scottish Elections (Reduction of Voting Age) Bill with the intention of expediting its passage to assent before the summer recess of the Parliament. The intention is to enable EROs to collect the data of relevant young persons during the 2015 canvass and to allow them to vote at the Scottish Parliamentary election in May 2016. This will, of course require, more planning, IT system development and training to take place in the coming months. Further, the planned date of the 2015 canvass has been pushed back to allow the relevant legislation to be passed and the IT systems developments to be implemented.

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 PCs/laptops to replace obsolete devices and upgraded to wide screen monitors for all operators of the EROS electoral management system. Additionally, we replaced the server upon which the EROS EMS resides and, as required by the suppliers, migrated to a SQL based database.

Uncertainties relating to the WDC ICT 'Modernisation Programme' and the roll out of 21CN broadband network to Campbeltown have further delayed us from addressing our communications problems in Campbeltown. As the year ended the issue had reached an almost critical level but with further broadband lines and a new device required for the aggregation of these on order, we will look to address the problem very early in 2015/16.

Our Electoral Management System had numerous upgrades applied to provide the functionality required for both IER and the extension of the franchise for the Scottish Independence Referendum. The late delivery of the required, critical, upgrades meant that we had to 'go-live' with IER on 19th September without proper testing of the system or having any proper opportunity to investigate how it fitted in with legislation and operations. Although the circumstances leading to this are well known and understood, it was far from ideal to be in the situation. Again, thanks are due to all the relevant staff for applying themselves in difficult circumstances. The system continues to be updated as customers provide feedback on potential improvements and further change will be required to facilitate the extension of the franchise for Scottish Parliamentary and Local Government elections during 2015/16.

A revised IT Strategy for the Valuation Joint Board was drafted during the year and it is expected that it will be presented to the Joint Board for approval in June 2015.

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.

The major development during 2014/15 was to implement a suite of data improvements to assist the Scottish Government's analysis of Scotland-wide Valuation Roll data. Funded by the Scottish Government, the development and population of the required fields were delivered by the project target date of 31st March.

3.2 EQUALITIES

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

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

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD MANAGEMENT COMMENTARY AND ANNUAL ACCOUNTS

3.2 EQUALITIES (Cont'd)

Arising 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
- Identified the Board's Equality Outcomes

The document stated 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.

Despite having developed these Outcomes in consultation with colleague Assessors and the Equality and Human Rights Commission (EHRC), the Commission invited the Joint Board to participate in the Improving Equality Outcomes Project in May 2014. The aim of the project was to support 52 public authorities to improve their equality outcomes and, through them, the outcomes for their service users. Following an extended period of consultation with the EHRC the Board approved and published revised 'Outcomes' as follows:-

- We are seen as an inclusive equal opportunities employer where all staff feel valued and respected
- Our Services meet the needs of, and are accessible to, all member of our community and our staff treat all service users, clients and colleagues with dignity and respect

Monitoring procedures have been put in place to allow us to report on progress towards achieving these Outcomes and a statutory Equalities Report will be published in late April.

3.3 STAFFING MATTERS

Development and Training

In June 2014 the Joint Board approved and implemented a Policy and Procedure on Individual Performance Management for Senior Officers with the aims of:-

- Optimising performance effectiveness within a framework of competency, skills, and behaviours.
- Identifying and addressing issues of under-performance at the earliest opportunity and to identify and agree an Action Plan for improvement
- Providing a framework for continuing personal and professional development

The Board's existing Staff Development and Training procedures remain unchanged by the above and they 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 2014/15 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, Equalities, Analysis of Construction Costs, Telecommunications Networks and valuation of Historic Buildings and Visitor Attractions. One member of staff passed the RICS Assessment of Professional Competence and a further trainee is due to present in May 2015. Formal external training is ongoing for two Trainee Valuers and one Trainee Technician.

The Depute Assessor underwent training to allow him to sit on the RICS Assessment of Professional Competence panel. Two members of the Management Team passed 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.

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3.3 STAFFING MATTERS (Cont'd)

Personnel Policies

In June 2014 the Joint Board approved a new Right to Request Flexible Working Policy. In line with the requirements of The Children and Families Act 2014, the policy extended the statutory right to be able to make an application for Flexible Working to all employees with a minimum of 26 weeks continuous service. As referred to above, the Joint Board approved and implemented a Policy and Procedure on Individual Performance Management for Senior Officers.

As the year came to a conclusion a review of the Joint Board's Pensions Discretion Policy was under way, in line with the provisions of the Local Government Pension Scheme - Career Average Re-valued Earnings Pension Scheme which was introduced for staff members as at 1st April 2015.

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 operates an 'Extra Mile Award'. Wendy McKinnon was selected for the 2014/15 award for her hard work in preparing for, and excellent feedback from presenting, IER training.

3.4 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 2014, only 4 requests which specifically referred to the Freedom of Information Act were received. All were answered within the statutory timescales with the average response time being less than 5 days. Two requests were received relating to Electoral Registration, a function which is not currently covered under the FOI legislation. However in the spirit of applying best practice these requests were responded to, in full, as if they had been covered by the legislation.

Two requests related to Non-domestic rating valuation. In one instance the requested information was not held and in the other the requester was directed to the SAA website and was content that the available information satisfied his request.

Dealing with such requests took circa 8 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.

3.5 PARTNERSHIPS

The Valuation Joint Board is actively involved in several partnerships with one of the most significant of these being the senior 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. During 2014/15 I served, as Past President, on the Executive Committee of the Association.

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3.5 PARTNERSHIPS (Cont'd)

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

During 2014/15 the Association was involved in consultations relating to legislation, guidance and process design for Individual Electoral Registration and, in the latter part of the year, the extension to the franchise for Scottish Parliamentary and Local Government elections. The Association made consultation responses to the Scottish Government on the NDR appeals system and on proposals for Land Reform. Early discussions have also taken place with the officials supporting the Commission on Local Tax Reform. Liaison between the SAA Executive Committee and various Scottish Government officials/departments is regular.

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.

The planning for, and provision of, Electoral Registration services is assisted by guidance received from the Electoral Commission and by representation within the Electoral Management Board and the Association of Electoral Administrators. The ongoing implementation of IER towards 'Business as Usual' 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.

3.6 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 2013/14 Public Performance Report was published during 2014/15 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 2014/15:-

- A new 3-year Service Plan for the period 2014 – 2017 and an Annual Service Calendar for 2014/15 were approved by the Valuation Joint Board in June 2014. The Management Team regularly reviews progress against these plans. Further, an interim update to the Service Plan was drafted during the year and will be presented to the Joint Board for approval in June 2015.
- A collated Audit Action Plan was amended to include the recommendations of the 2013/14 external audit. An internal audit of the Board's Valuation Roll and Council Tax Valuation List maintenance procedures was completed during the year. The audit concluded that the systems examined were working effectively and noted that no adverse points arose during the audit review. The collated Audit Action Plan is regularly reviewed by the Management Team to reflect actions taken.
- Further to a suggestion made at the Joint Board meeting in June 2014, the Management Team reviewed its approach to recording and reporting risk. A newly formatted 'Board Risk Register' will be presented to the Board for approval in June. An Operational Risk Register has been completed and a Risk Action List will be used by the Management Team to regularly review risks and actions taken.
- 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.
- A newly formatted Statement of Assurance was provided to support the audit of the 2013/14 accounts.
- A new Performance Management and Development Planning Procedure was approved and implemented for Senior Officers.
- A Revised Strategy for the Prevention and Detection of Fraud and Corruption was approved by the Board in November 2014.

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3.6 BEST VALUE (Cont'd)

Performance Management and Planning (Cont'd)

- New methods of monitoring Non Domestic changes and Council Tax new entries were introduced.
- Core training introduced for all members of staff.

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.

Risk Management

The Joint Board's Risk Register and Action Plan are revised annually and, as referred to above, a new format has been devised. Inclusions in the Board Risk Register during the year were:-

- The potential for the Joint Board or its statutory officials to fail to meet our statutory duties
- The various financial risks associated with the current economic and funding climate.
- The risks in relation to the ongoing implementation of IER.
- The potential to lose one or more of our statutory functions.
- The risks associated with delivering the extension of the franchise.
- The probable loss of the file storage facility at Witchburn Road, Campbeltown.

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

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 (99%) find us professional, courteous and helpful.
- 67% of queries or transactions are completed at the first point of contact and only 3% of matters are not concluded to the satisfaction of the stakeholder.
- Most users of Joint Board services (97%) are satisfied with the information and/or advice provided to them.
- Very high satisfaction levels are being maintained on a year-to-year basis.

Customer Satisfaction

	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
Survey Return Rate	28%	25%	25%	23%	28%	27%	21%
Was the person with whom you communicated professional, courteous and helpful?	97%	97%	98%	98%	97%	98%	99%
Was the matter brought to a satisfactory conclusion immediately?	58%	62%	58%	62%	58%	55%	67%
Was the matter brought to a satisfactory conclusion?	95%	98%	97%	98%	98%	96%	97%
Are you satisfied with the quality of the information or advice given to you?	95%	96%	96%	96%	96%	96%	97%

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3.6 BEST VALUE (Cont'd)

Customer Satisfaction (Cont'd)

Perhaps the one concern in this year's results is that the response rate dropped to a new low and we will consider ways of improving this in our annual review of the process.

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	96.6%
	Non-white	3.4%
Gender	Male	48.8%
	Female	51.2%
Disability	Disabled	7.9%
	Able-bodied	92.1%
Sexual orientation	Heterosexual	96.4%
	Other	3.6%
Marital status	Married	57.3%
	Never Married	18.1%
	Other	24.6%
Age	16-21	0.9%
	22-30	8.1%
	31-40	15.2%
	41-50	16.6%
	51-60	24.2%
	61-65	13.0%
	66-70	10.8%
	70+	11.2%

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 2014/15 with 20 relating to Electoral Registration and 1 relating to a Non-domestic Rating survey.

Customer Satisfaction

18 complaints were resolved at the frontline resolution stage with 3 being escalated to the Investigation stage. One of the three investigations was abandoned due to lack of information and contact from the complainant. Recurring themes are shown below along with the Board's reaction.

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3.6 BEST VALUE (Cont'd)

Customer Satisfaction (Cont'd)

Theme of complaint	Reaction	Learning Points/Actions
Receipt and wording of formal 'Review' letters.	These letters must be sent to electors where the ERO has some information which suggests that the person is no longer eligible to be registered at that address.	Both the procedures for interpreting external sources of information and the wording of Review letters have been reviewed. These will remain under constant review whilst IER beds in.
Election/Referendum Timetable issues – applications received too late or not at all.	Our experience is largely that the electors have failed to ensure that the relevant application has been properly and timeously submitted to us	Continue to review publicity around cut-off dates.
Documentary evidence requested of electors who are already on the register.	This is an absolute requirement of IER where individuals have failed to be matched to DWP data.	Potential to review the request letter and advice given but requirement to provide documentary evidence cannot be changed.
Unavailability of Absent/Proxy/Emergency proxy votes	Some of these refer back to timetable issues – see above. Others simply refer to the application not complying with legislative requirements	Again, little can be changed or learned from these types of complaints.
Electors name appears on the Open (formerly Edited) Register	These tend to arise as result of the failure of the elector to take the action required to opt-out.	The ability to react to these complaints is restricted by the fact that forms issued to electors/potential electors are prescribed.

There were no referrals to the Scottish Public Sector Ombudsman.

Audit

During the year, the final 2013/14 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 2014.

The report did identify that the non-current assets held by the Board (being the properties on Dumbarton Road, Clydebank and Kilbrannan House, Campbeltown) had not been revalued in line with the Code of Practice on Local Authority Accounting. The Code states that "Valuations shall be carried out at intervals of no more than five years", however such a valuation had not taken place within this designated timescale.

Both assets were revalued in August 2014 resulting in a reduction in their net book value and the financial statements were adjusted to reflect this.

During the early months of 2015, Internal Audit carried out a review of our Valuation Roll and Council Tax Valuation List maintenance procedures. The Auditors Report concluded that the systems examined were working effectively and no adverse points arose during the review.

The finances of the Joint Board for 2014/15 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 checks will test the extent to which:-

- Controls are in place to ensure that management cannot override financial controls
- The Joint Board complies with the requirements of the new Local Authority Accounts (Scotland) Regulations 2014.

The auditors will report on these investigations in their Auditor's Report.

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3.6 BEST VALUE (Cont'd)

Financial Performance

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 Annual Accounts. The table below is a summary of the Joint Board's financial position at 31 March 2015.

	Budget £	Actual £	Variance £
Employee Costs	2,189,087	2,167,983	21,104
Property Costs	127,260	113,479	13,781
Transport Costs	40,000	49,190	(9,190)
Supplies & Services	355,481	312,872	42,609
Payment to Other Bodies	35,000	26,608	8,392
Support Services	136,055	136,252	(197)
Other Costs (Interest)	(100)	(24)	(76)
Total Expenditure	2,882,783	2,806,360	76,423
Requisition Income	2,664,460	2,664,460	0
Grant Income	143,200	241,386	98,186
Rental Income	24,878	25,104	226
Sales, Fees & Charges	1,500	1,159	(341)
Total Income	2,834,038	2,932,109	98,071
(Surplus)/Deficit for the year	48,745	(125,749)	(174,494)

The Joint Board returned a surplus of £125,749 for the financial year 2014/15, compared to a budgeted position which anticipated a planned deficit of £48,745 to be funded from reserves. This surplus figure excludes accounting adjustments relating to depreciation, pensions and accrued employee benefits.

The difference between the employee costs figure and the figure reported in the Comprehensive Income & Expenditure Statement is due to accounting adjustments for pensions (£145,000) and holiday pay accrual. (-£1,775) these costs are year end adjustments that are offset by corresponding transfers to the Balance Sheet and the Movement in Reserves Statement.

The main budget variances are showing below:-

	Variance £	Comments
Employee Costs	21,104	This underspend is mainly due to delaying and non filling of vacancies; overtime costs were lower than anticipated.
Property	13,781	This underspend is mainly due to lower than anticipated expenditure on energy and repairs and maintenance.
Supplies & Services	42,609	This underspend is across a number of headings (such as office & computer equipment, computer licences, telephones, courses & conferences).
Income	98,071	Grant income was more than anticipated.

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3.6 BEST VALUE (Cont'd)

Financial Performance (Cont'd)

Balance Sheet

The balance sheet is shown on page 34 and features an assessed pension fund liability of £6.115m based on the valuation of the fund at 31 March 2015. 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 73% of the accrued liabilities. It is considered appropriate that the Annual Accounts should follow a 'going concern' basis of accounting. Statutory arrangements with the constituent local authorities mean that the financial position of the Board remains assured.

The pension scheme net liability has increased by £1.571m 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' contributions provide sufficient security and income to meet future pension liabilities.

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 (14/15 £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 2015 the Board held total usable reserves of £646,893 (of which £50,550 relates to unapplied capital reserves) with the remaining balance comprising revenue reserves of £596,343. A proportion of this is identified as an earmarked balance (£83,333) and once this has been accounted for leaves £513,010 of general reserves for future use (including £100,000 prudential reserve above).

The Joint Board recognises the difficult financial climate facing public services and has continued to seek efficiencies where possible. This allowed the Board to maintain requisition levels in 2014/15 at 2013/14 levels. It is anticipated that future planned draws on the reserves may be required to ensure that a balanced budget is delivered for 2015/16 onwards given the forecast reduction in funding for local government and the increasing workload to the Board.

Provisions and Contingencies

The Joint Board is not aware of any eventualities which may have a material effect on the financial position of the Joint Board, and has made no provisions for such eventualities.

Service Changes and Future Developments

There were no changes to the statutory functions the Board undertakes, however the Board is aware of the impact of Individual Electoral Registration and has planned accordingly.

Group Annual Accounts

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 Annual Accounts.

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4.0 CONCLUSION

2014/15 was a year of intense activity and significant change within the Joint Board. The move to IER combined with the European Parliamentary Election, the Scottish Independence Referendum, four By-elections and planning for the UK Parliamentary Election meant that our electoral functions and management resources were stretched like never before.

The volumes of registration activity around the referendum were unprecedented. The register was swollen as young persons and the previously unengaged registered to have their say and the demand for postal votes, proxy votes and emergency proxy votes was higher than ever. The volumes of activity did, however, expose areas where the electoral system can come under pressure – pressure which will only be exacerbated by the introduction of the requirement to verify the identity of applicants to the register under IER. The UK Parliamentary Election in May will be the first test of systems and processes following the recent changes.

In light of the above pressures, the previous decision by Ministers to postpone the Non-domestic Revaluation until April 2017 was welcomed. Maintenance work in respect of Valuation Rolls continued, however, with performance levels up on last year. The year ended with processes for delivering the 2017 Revaluation getting under way and this is a major task will require the application of a very significant level of resource in the coming months.

Maintenance of Council Tax Lists also continued, again with performance levels being improved upon. The establishment of a Commission on Local Tax Reform does introduce significant doubt into the long term future of the Council Tax system, at least as it currently is, and input into both the Commission and any subsequent system design and legislation will likely require significant resource moving forward.

I would like to take this opportunity to thank all staff and management for their endeavour, effort, co-operation and tolerance throughout the year. That we have delivered, particularly at various critical points in the electoral year, is undoubtedly down to the exceptional efforts of our staff. The pressure on our electoral service has been immense throughout the year and I would like to take the unusual step of thanking one member of staff, our Principal Administrative Officer, June Nelson-Hamilton, for her unstinting efforts in ensuring the delivery of service and implementation of change.

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

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.

The year ahead will continue to throw up challenges with the next phases of IER and the extension of the franchise to 16 and 17 year olds to implement. The UK Parliamentary elections will need to be delivered and the Scottish Parliamentary election in May 2016 planned for. Revaluation preparations will accelerate throughout the year and become the main area of operation for our valuation staff. Further, with markets still recovering from a severe recessionary period, the analysis of rentals and the establishment of robust valuation levels are likely to be testing.

These challenges will need to be met within a tight, and tightening, budgetary environment. In particular, IER is, simply, much more costly to deliver than the previous registration regime. Thus to meet our statutory duties in line with the performance levels expected of all parties involved will be more expensive. External grant funding is unlikely to be available beyond next year and there is an expectation that funding will be reduced across the local government sector. The currently projected budget gaps will be extremely difficult to close without significant change and pose a real threat to our ability to comply with statute and deliver services into the future.

Signed: David C. Rhon
Assessor and Electoral Registration
Officer

Signed: Stephen West
Treasurer

Date: 23 September 2015

Date: 23 September 2015



*Dunbartonshire and Argyll & Bute
Valuation Joint Board*

ANNUAL ACCOUNTS

FOR THE YEAR ENDING 31 MARCH 2015

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD MANAGEMENT COMMENTARY AND ANNUAL ACCOUNTS

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 2014). 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 Retirement 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 2015

	Gross Salary, Fees & Allowances £	Bonuses £	Taxable Expenses £	Non-cash expenses & benefits in-kind £	Total remuneration £	2013/2014 Total remuneration £
David Thomson Assessor & Electoral Registration Officer	93,977	0	0	0	93,977	92,039
Robert Nicol Depute Assessor (start date 30/09/13).	74,782	0	0	0	74,782	33,813
Alistair Boyd Depute Assessor (left 01/09/13 payment of arrears).	307	0	0	0	307	33,877

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
MANAGEMENT COMMENTARY AND ANNUAL ACCOUNTS**

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	
	2014/2015	2013/2014
50,000 - 54,999	3	2
70,000 - 74,999	1	0
90,000 - 94,999	1	1
Total	5	3

Pension Benefits

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

Pension Benefits of Senior Employees

In-year pension contributions (employers)

	For year to 31 March 2015 £	For year to 31 March 2014 £
David Thomson	17,844	17,764
Robert Nicol	14,276	6,526
Alistair Boyd	59	6,538

	Accrued pension benefits – pension		Accrued pension benefits – lump sum	
	For year to 31 March 2015 £	For year to 31 March 2014 £	For year to 31 March 2015 £	For year to 31 March 2014 £
David Thomson	36,475	34,584	81,603	80,795
Robert Nicol	21,783	20,343	43,009	42,673
Alistair Boyd	0	36,776	0	94,247

**DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD
MANAGEMENT COMMENTARY AND ANNUAL ACCOUNTS**

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 £20,335 5.50%; above £20,335 and up to £24,853 7.25%; above £24,853 and up to £34,096 8.50%; above £34,096 and up to £45,393 9.50%; and above £45,393 12.00%.
4. The value of the accrued benefits in the above tables has been calculated on the basis of the age at which the person will first become entitled to receive a full pension on retirement without reduction on account of its payment at that age; without exercising any option to commute pension entitlement into a lump sum; and without any adjustment for the effects of future inflation. The pension age for members of the LGPS is 65.
5. The pension figures shown relate to the benefits that the person has accrued as consequence of their total local government' service, and not just their current appointment
6. The Local Government (Discretionary Payments and Injury Benefits) (Scotland) Regulations 1998 make provision for authorities to make discretionary payments to local government employees to pay compensation for premature retirement. There were no discretionary payments made to senior employees during the year.

Signed: David C. Llewellyn
Assessor and Electoral Registration
Officer

Signed: Stephen West
Treasurer

Date: 23 September 2015

Date: 23 September 2015

**DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD
MANAGEMENT COMMENTARY AND ANNUAL ACCOUNTS**

Statement of Responsibilities

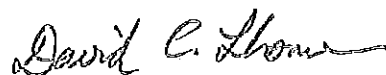
The Boards Responsibilities:

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.

I confirm that these Annual Accounts were approved for signature by the Board at its meeting on 23 September 2015.

Signed on behalf of Dunbartonshire and Argyll & Bute Valuation Joint Board



David Thomson
Assessor and Electoral Registration Officer
Date: 23 September 2015

The Treasurer's Responsibilities:

The Treasurer is responsible for the preparation of the Authority's Annual Accounts 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.

I certify that the Annual Accounts give a true and fair view of the financial position of the Board at the reporting date and the transactions of Board for the year ended 31 March 2015.



Stephen West
Treasurer
Date: 23 September 2015

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD MANAGEMENT COMMENTARY AND ANNUAL ACCOUNTS

Annual Governance Statement

The Annual Governance Statement is included within the Annual Accounts 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 on an annual basis.

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 MANAGEMENT COMMENTARY AND ANNUAL ACCOUNTS

Annual Governance Statement (Cont'd)

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 2015;
- 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 2015.

Performance Management

Examples of developments which have led to significant improvement in arrangements for control, governance or risk management within the Joint Board during 2014/15 include:

- Introduction of new Management Team reports to improve monitoring performance of Non-Domestic Rating and Council Tax performance.
- Board approval and implementation of a Policy and Procedure on Individual Performance Management for Senior Officials
- IT Systems upgrades, Training provided and processes reviewed to comply with the new requirements of Individual Electoral Registration
- Revised approach to Risk Management with separate 'Board' and 'Operational' Risk Registers developed in line with auditor's advice.
- Introduction of checks to ensure that all relevant staff are compliant with the requirements of their Job Description/Person Specification
- Approval and Implementation of New Equalities Outcomes following consultation and liaison with the Equalities and Human Rights Commission,
- Approved and implemented a revised Strategy for the Prevention and Detection of Fraud and Corruption.

**DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD
MANAGEMENT COMMENTARY AND ANNUAL ACCOUNTS**

Annual Governance Statement (Cont'd)

Performance Management (Cont'd)

The following areas were identified by the Assessor for further improvements in 2015/16:-

- Document Management processes to be documented and improved.
- Improve resilience of ICT network/ communications, particularly to Campbeltown office.
- Manage the Risks associated with the ongoing IER Transition and extension of the franchise in Scotland
- Reporting Framework requires substantial review, particularly in respect of new Electoral Processes and emerging reporting requirement.
- Improve the security, control and management of electronic records/documents.

Assurance

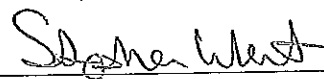
On the basis of the assurance provided, we consider the governance and internal control environment operating during 2014/15 to provide reasonable and objective assurance that any significant risks impacting on the achievement of our principal objectives will be identified and actions taken to avoid 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:



Assessor and Electoral Registration
Officer

Signed :



Treasurer

Date:

23 September 2015

Date:

23 September 2015

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD MANAGEMENT COMMENTARY AND ANNUAL ACCOUNTS

Introduction to Annual Accounts

The Annual Accounts comprise the following primary statements:

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

Movement in Reserves Statement

This statement shows the movement in the year on the different reserves held by the Board, analysed into 'usable reserves' (i.e. those that can be applied to fund expenditure) and other reserves. The surplus or (deficit) on the provision of services line shows the true economic cost of providing the Board's services, more details of which are shown in the comprehensive income and expenditure statement. The net increase/decrease before transfer to earmarked reserves line shows the statutory general fund balance before any discretionary transfers to or from earmarked reserves undertaken by the Board.

Comprehensive Income and Expenditure Statement

This statement shows the accounting cost in the year of providing services in accordance with generally accepted accounting practices, rather than the amount to be funded from constituent authority contributions.

Balance Sheet

The balance sheet shows the value as at the balance sheet date of the assets and liabilities recognised by the Board. The net assets of the Board (assets less liabilities) are matched by the reserves held by the Board. Reserves are reported in two categories. The first of the category of reserves are usable reserves, i.e. those reserves that the Board may use to provide services, subject to any statutory limitations on their use (for example the capital receipts reserve that may only be used to fund capital expenditure). The second category of reserves is those that the Board is not able to use to provide services. This category of reserves includes reserves that hold unrealised gains and losses (for example the revaluation reserve), where accounts would only become available to provide services if the assets are sold; and reserves that hold timing differences shown in the movement in reserves statement line 'adjustments between accounting basis and funding basis under regulations'.

Cash Flow Statement

The cash flow statement shows the changes in cash and cash equivalents of the Board during the reporting period. The statement shows how the Board generates and uses cash and cash equivalents by classifying cash flows as operating, investing and financing activities. The amount of net cash flows arising from operating activities is a key indicator of the extent to which the operations of the authority are funded by way of taxation and grant income or from the recipients of services provided by the authority. Investing activities represent the extent to which cash outflows have been made for resources which are intended to contribute to the Board's future service delivery. Cash flows arising from financing activities are useful in predicting claims on future cash flows by providers of capital (i.e. borrowing) to the Board.

**DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD
MANAGEMENT COMMENTARY AND ANNUAL ACCOUNTS**

Movement in Reserves Statement

2014/15

	Usable Reserves		Unusable Reserves				Total Reserves £
	Fund Balance £	Capital Requisition Unapplied Account £	Capital Adjustment Account £	Revaluation Reserve £	Pension Reserve £	Statutory Mitigation Account £	
Opening Balance as at 1 April 2014	470,594	68,362	709,892	24,462	(4,544,000)	(19,793)	(3,290,483)
Movements in Reserves							
Surplus or (Deficit) on provision of Services	(236,659)	0	0	0	0	0	(236,659)
Other Comprehensive Income and Expenditure	0	0	0	10,340	(1,227,000)	0	(1216,660)
Total Comprehensive Income and Expenditure	(236,659)	0	0	10,340	(1,227,000)	0	(1,453,319)
Adjustments between accounting basis & funding basis							
Depreciation/ Impairment	20,183	0	(20,183)	0	0	0	0
Pension Scheme Adjustment	344,000	0	0	0	(344,000)	0	0
Net Transfer to or from earmarked reserves required by legislation	(1,775)	0	0	0	0	1,775	0
Capital requisitions applied to fund capital expenditure	0	(17,812)	17,812	0	0	0	0
Capital requisitions unapplied	0	0	0	0	0	0	0
Total Statutory Adjustments	362,408	(17,812)	(2,371)	0	(344,000)	1,775	0
Increase/Decrease in Year	125,749	(17,812)	(2,371)	10,340	(1,571,000)	1,775	(1,453,319)
Balance at 31 March 2015	596,343	50,550	707,521	34,802	(6,115,000)	(18,018)	(4,743,802)
Total Usable		646,893	Total Unusable			(5,390,695)	

**DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD
MANAGEMENT COMMENTARY AND ANNUAL ACCOUNTS**

Movement in Reserves Statement

2013/14

	Usable Reserves		Unusable Reserves				Total Reserves
	Fund Balance £	Capital Requisition Unapplied Account £	Capital Adjustment Account £	Revaluation Reserve £	Pension Reserve £	Statutory Mitigation Account £	
Opening Balance as at 1 April 2013	361,528	77,488	787,488	85,152	(3,810,000)	(14,259)	(2,312,603)
Movements in Reserves							
Surplus or (Deficit) on provision of Services	(242,347)	0	0	0	0	0	(242,347)
Other Comprehensive Income and Expenditure	0	0	0	(60,533)	(475,000)	0	(535,533)
Total Comprehensive Income and Expenditure	(242,347)	0	0	(60,533)	(475,000)	0	(777,880)
Adjustments between accounting basis & funding basis							
Depreciation/ Impairment	86,879	0	(86,879)	0	0	0	0
Adjustment between CAA and Revaluation Reserve for depreciation that is related to the revaluation balance rather than Historic Cost.			157	-157	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	351,413	(9,126)	(77,596)	(157)	(259,000)	(5,534)	0
Increase/Decrease in Year	109,066	(9,126)	(77,596)	(60,690)	(734,000)	(5,534)	(777,880)
Balance at 31 March 2014	470,594	68,362	709,892	24,462	(4,544,000)	(19,793)	(3,290,483)
Total Usable		538,956	Total Unusable			(3,829,439)	

**DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD
MANAGEMENT COMMENTARY AND ANNUAL ACCOUNTS**

Comprehensive Income and Expenditure Statement

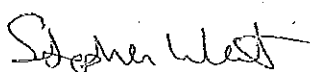
2013/14 Gross Expenditure £	2013/14 Gross Income £	2013/14 Net Expenditure £		Notes	2014/15 Gross Expenditure £	2014/15 Gross Income £	2014/15 Net Expenditure £
0	(29,662)	(29,662)	Income		0	(26,263)	(26,263)
			Customer Receipts				
			Expenditure				
2,160,701	0	2,160,701	Employee Costs		2,311,208	0	2,311,208
102,351	0	102,351	Property Costs		113,479	0	113,479
46,528	0	46,528	Transport Costs		49,190	0	49,190
252,812	0	252,812	Supplies & Services		312,872	0	312,872
34,178	0	34,178	Payment to Other Bodies		26,608	0	26,608
130,812	0	130,812	Support Services		136,252	0	136,252
			Depreciation, Amortisation & Impairment	5/6	20,183	0	20,183
86,879	0	86,879	Net Cost of Service		2,969,792	(26,263)	2,943,529
2,814,261	(29,662)	2,784,599					
		(2,664,460)	Revenue Contributions	14			(2,664,460) ✓
		(50,475)	Government Grants	15			(241,386)
		(2,714,935)	Other Operating Income				(2,905,846)
		69,664	Net Operating Income				37,683
		(317)	Interest Earned				(24)
		173,000	Net Interest on the net defined benefit liability/(assets)	3			199,000
		0	Capital Contributions				0
		172,683	Finance and Investment Income and Expenditure				198,976
		242,347	(Surplus)/Deficit on provision of services				236,659
		475,000	Remeasurement of the net defined benefit liability/(assets)	3			1,227,000
		60,533	(Surplus)/Deficit arising on the revaluation of Property, Plant and Equipment				(10,340)
		535,533	Other comprehensive Income & Expenditure				1,216,660
		777,880	Total Comprehensive Expenditure				1,453,319

**DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD
MANAGEMENT COMMENTARY AND ANNUAL ACCOUNTS**

Balance Sheet

2013/14 £	Notes		2014/15 £
734,687	5	Property, plant and equipment	736,813
0	6	Intangible Assets	5,843
<u>734,687</u>		Total Long Term Assets	<u>742,656</u>
644,539	7	Short Term Debtors	729,462
400	8	Cash and Cash Equivalents	400
<u>644,939</u>		Current Assets	<u>729,862</u>
(126,109)	9	Short Term Creditors	(101,320)
<u>(126,109)</u>		Current Liabilities	<u>(101,320)</u>
(4,544,000)	3	Net Pensions Liability	(6,115,000)
<u>(4,544,000)</u>		Long Term Liabilities	<u>(6,115,000)</u>
<u>(3,290,483)</u>		Net Assets/(Liabilities)	<u>(4,743,802)</u>
		Represented by:	
538,956	10/11	Usable Reserves	646,893
(3,829,439)	12	Unusable Reserves	(5,390,695)
<u>(3,290,483)</u>		Total Reserves	<u>(4,743,802)</u>

The unaudited Annual Accounts were issued on 12 June 2015 and the audited Annual Accounts were authorised for issue on 23 September 2015



Stephen West
Treasurer
23 September 2015

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD
MANAGEMENT COMMENTARY AND ANNUAL ACCOUNTS

Cash Flow Statement

2013/14 £	Notes		2014/15 £
		Operating Activities	
(2,714,935)		Grants	(2,905,847)
(29,662)		Sale of goods and rendering of services	(26,263)
<u>(2,744,597)</u>		Cash Inflows from Operating Activities	<u>(2,932,110)</u>
2,400,739		Cash paid to and on behalf of employees	2,190,998
335,049		Other payments for operating activities	723,324
<u>2,735,788</u>		Cash Outflows from Operating Activities	<u>2,914,322</u>
<u>(8,809)</u>		Net Cash Flows from Operating Activities	<u>(17,788)</u>
		Investing Activities	
9,126		Purchase of Assets	17,812
0		Other receipts from investing activities	0
<u>9,126</u>		Net Cash Flows from Investing Activities	<u>17,812</u>
		Financing Activities	
(317)		Interest Received	(24)
<u>(317)</u>		Net Cash Flows from Financing Activities	<u>(24)</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 MANAGEMENT COMMENTARY AND ANNUAL ACCOUNTS

Notes to the Annual Accounts

Note 1 - Accounting Policies

1. General Principles

The Annual Accounts summarise the Board's transactions for the 2014/15 financial year and its position at the year end of 31 March 2015. The Board is required to prepare Annual Accounts 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 2014/15 ("the Code") and the Service Reporting Code of Practice, supported by International Financial Reporting Standards (IFRS).

The accounting convention adopted in the Annual Accounts 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 MANAGEMENT COMMENTARY AND ANNUAL ACCOUNTS

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 Annual Accounts have been amended. The effects on the Annual Accounts are detailed on page 53, Note 17 Explanation of Prior Year Adjustment.

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.

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD MANAGEMENT COMMENTARY AND ANNUAL ACCOUNTS

Note 1 - Accounting Policies (Cont'd)

6. Intangible assets (Cont'd)

Where expenditure qualifies as capital for statutory purposes, amortisation, impairment losses and disposal gains and losses are not permitted to have an impact on the Board's balance and are therefore reversed out in the Movement in Reserves Statement and posted to the Capital Adjustment Account and the Capital Receipts Reserve.

7. Property, Plant and Equipment

Assets that have physical substance and are held for the supply of goods and services, either directly or indirectly, and that are expected to be used during more than one financial year are classified as Property, Plant and Equipment.

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.

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD MANAGEMENT COMMENTARY AND ANNUAL ACCOUNTS

Note 1 - Accounting Policies (Cont'd)

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

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

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 MANAGEMENT COMMENTARY AND ANNUAL ACCOUNTS

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 MANAGEMENT COMMENTARY AND ANNUAL ACCOUNTS

Note 1 - Accounting Policies (Cont'd)

2. 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 MANAGEMENT COMMENTARY AND ANNUAL ACCOUNTS

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 Annual Accounts are authorised for issue. Two types have been identified:

- Those that provide evidence of conditions that existed at the end of the reporting period – the Annual Accounts are adjusted to reflect this;
- Those that are indicative of conditions that arose after the reporting period – the Annual Accounts 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
MANAGEMENT COMMENTARY AND ANNUAL ACCOUNTS**

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 and Alpha Pets.

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

31 March 2014		31 March 2015
£		£
20,300	Not later than one year	20,300
75,825	Later than one year and not later than five years	72,782
16,979	Later than five years	0
<u>113,104</u>		<u>93,082</u>

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD **MANAGEMENT COMMENTARY AND ANNUAL ACCOUNTS**

Note 2 – Operating Leases (Cont'd)

Board as Lessee

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

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

31 March 2014		31 March 2015
£		£
4,506	Not later than one year	4,504
4,500	Later than one year and not later than five years	8,212
0	Later than five years	0
<u>9,006</u>		<u>12,716</u>

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 2013/14 was 19.3%, and 2014/15 is set at 19.3%. In 2014/15, the Board paid an employer's contribution of £0.311m (2013/14 £0.294m).

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 2014/15 (2013/14 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
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Note 3 – Defined Benefit Pension Schemes (Cont'd)

2013/14 £000		2014/15 £000
	Net cost of services	463
387	Current service cost	463
387		
	Financing and investment income and expenditure	199
173	Net Interest	199
173		
	Total post employment benefit charged to the Surplus or Deficit on the provision of Services	662
560		
	Return on plan assets	(1,859)
(285)	Actuarial gains and losses arising on changes in financial Assumptions	2,346
765		82
(5)	Actuarial gains and losses arising on experience assumptions	
	Total post employment benefit charged to the comprehensive income and expenditure statement	1,231
1,035		
	Movement in Reserves Statement	
(560)	Reversal of net charges made to surplus of deficit for post employment benefits	(662)
	Actual amount charged against the General Fund balance in the year	
301	Employer contributions payable to Scheme	318

Pension Assets and Liabilities

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

	2014/15 £000	2013/14 £000
Fair value of plan assets	16,221	13,656
Present Value of defined benefit obligations	(22,163)	(18,043)
Net (liabilities)/assets in the Strathclyde Pension Fund	(5,942)	(4,387)
Present Value of Unfunded Liabilities	(173)	(157)
Pre Local Government Reorganisation		
Net pension asset/(liability)	(6,115)	(4,544)

For the Strathclyde Local Government Pension Scheme at 31 March 2015 the Board has a net liability £5,942,000 and for the unfunded liabilities a net liability of £173,000. The Board's net liability of £6,115,000 at 31 March 2015 reflects the future obligations to fund retirement benefits. This represents an increase in the net liability of £1,571,000 compared to the position at 31 March 2014.

**DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD
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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 13.1% as at 31/03/15, this is an increase from 6.7% as at 31/03/14.

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:

2013/14		2014/15
£000		£000
16,504	Opening balance	18,200
387	Current service cost	463
747	Interest cost	788
104	Contributions by Members	108
765	Actuarial gains/losses in financial assumptions	2,346
(5)	Other Experience	82
(7)	Estimated unfunded benefits paid	(7)
(295)	Estimated benefits paid	(302)
0	Changes in demographic assumptions	658
<u>18,200</u>		<u>22,336</u>

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

2013/14		2014/15
£000		£000
12,694	Opening balance	13,656
285	Expected return on assets	1,859
574	Interest Income	589
104	Contributions by Members	108
294	Contributions by employer	311
7	Contributions in respect of unfunded benefits	7
(7)	Estimated unfunded benefits paid	(7)
(295)	Estimated benefit paid	(302)
<u>13,656</u>		<u>16,221</u>

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD MANAGEMENT COMMENTARY AND ANNUAL ACCOUNTS

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 2015 comprised:

Asset Category	31 March 2015			31 March 2014		
	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	5,946	12	5,958	4,980	9	4,989
Private Equity	0	1,579	1,579	0	1,288	1,288
Real Estate	0	1,482	1,482	0	957	957
Investment funds and unit trusts	177	6,621	6,798	337	5,429	5,766
Derivatives	5	0	5	3	0	3
Cash and Cash Equivalent	0	399	399	0	653	653
Totals	6,128	10,093	16,221	5,320	8,336	13,656

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:

31/03/2014		31/03/2015
6.7%	Expected rate of return	13.1%
2.8%	Inflation/pension increase rate	2.4%
5.1%	Salary increase rate	4.3%
4.3%	Discount rate	3.2%

Mortality

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

	Males	Females
Current pensioners	22.1 years	23.6 years
Future Pensioners	24.8 years	26.2 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%	670
Rate for discounting fund liabilities (0.5% decrease)	5%	1,162
Rate of pension increase (0.5% increase)	6%	1,334

The total employee contributions expected to be made to the Local Government Pension Scheme for 2014/15 is £297,000.

Note 4 – External Audit Costs

In 2013/14 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:

2013/14 £		2014/15 £
7,722	Fees payable for external audit services	7,799
<u>7,722</u>		<u>7,799</u>

Note 5 – Property, Plant and Equipment

<u>Figures 2014/15</u>	Land & Buildings £	Plant & Equipment £	Total £
Cost or Valuation			
As at 1 April 2014	906,403	93,887	1,000,290
Additions	0	11,968	11,968
Revaluations	10,340	0	10,340
As at 31 March 2015	<u>916,743</u>	<u>105,855</u>	<u>1,022,598</u>
Accumulated Depreciation and Impairment			
As at 1 April 2014	(207,558)	(58,045)	(265,603)
Depreciation Charge	(5,865)	(14,317)	(20,182)
As at 31 March 2015	<u>(213,423)</u>	<u>(72,362)</u>	<u>(285,785)</u>
Net Book Value at 31 March 2014	698,845	35,842	734,687
Net Book Value at 31 March 2015	<u>703,320</u>	<u>33,493</u>	<u>736,813</u>

**DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD
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Note 5 – Property, Plant and Equipment (Cont'd)

Comparative Figures 2013/14

<u>Figures 2013/14</u>	Land & Buildings £	Plant & Equipment £	Total £
Cost or Valuation			
As at 1 April 2013	886,044	88,745	974,789
Additions	3,985	5,141	9,126
Revaluation	16,374	0	16,374
As at 31 March 2014	906,403	93,886	1,000,289

Accumulated Depreciation and Impairment

As at 1 April 2013	(60,343)	(41,473)	(101,816)
Depreciation Charge	(147,215)	(16,571)	(163,786)
As at 31 March 2014	(207,558)	(58,044)	(265,602)
Net Book Value at 31 March 2013	825,701	47,272	872,973
Net Book Value at 31 March 2014	698,845	35,842	734,687

Note: There has been a reclassification to amounts previously stated under 2013/14 costs and accumulated depreciation. These changes have no impact on the 2013/14 net book value.

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:-

2013/14		2014/15
£	Balance at start of year:	£
0	Gross carrying amount	0
0	Accumulated amortisation	0
0	Net carrying amount at start of year	0
0	Additions	5,843
0	Amortisation for the period	0
0	Net carrying amount at end of year	5,843
	Comprising:	
0	Gross carrying amounts	5,843
0	Accumulated amortisation	0
0		5,843

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Note 7 – Debtors

2013/14		2014/15
£		£
5,092	Other Entities and Individuals	3,918
639,447	Other Local Authorities	725,544
<u>644,539</u>		<u>729,462</u>

Note 8 – Cash and Cash Equivalents

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

2013/14		2014/15
£		£
400	Imprest	400
<u>400</u>		<u>400</u>

Note 9 – Creditors

2013/14		2014/15
£		£
27,324	Central Government Bodies	2,757
88,199	Other Entities and Individuals	86,800
10,586	Other Local Authorities	11,763
<u>126,109</u>		<u>101,320</u>

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 2014	470,594
Gains/(Losses) on the fund	125,749
Closing Balance at 31 March 2015	<u>596,343</u>

The revenue reserves balance stands at £596,343 on 31 March 2015.

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.

2013/14		2014/15	2014/15
£		£	£
0	Contributions from Authorities	0	0
77,488	Unapplied Capital contributions b/forward		68,362
	Capital expenditure incurred during the year:		
(5,141)	Upgrade PC's	(8,915)	
0	Servers	(8,897)	(17,812)
(3,985)	Upgrade to buildings		0
<u>68,362</u>	Unapplied Capital contributions c/forward		<u>50,550</u>

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD MANAGEMENT COMMENTARY AND ANNUAL ACCOUNTS

Note 12 – Unusable Reserves

31 March 2014		31 March 2015
£		£
709,892	Capital Adjustment Account	707,521
24,462	Revaluation Reserve	34,802
(4,544,000)	Pension Reserve	(6,115,000)
(19,793)	Statutory Mitigation Account	(18,018)
<u>(3,829,439)</u>	Total Unusable Reserves	<u>(5,390,695)</u>

Capital Adjustment Account

The capital adjustment account absorbs the timing difference arising from the different arrangements for accounting for the consumption of non current assets and for financing the acquisition, construction or enhancement of those assets under statutory provisions. The account is debited with the cost of acquisition, construction or enhancement as depreciation, impairment losses and amortisations are charged to the comprehensive income and expenditure statement (with reconciling postings to the revaluation reserve to convert fair value figures to a historical cost basis). The account is credited with the amounts set aside by the Board as finance for the costs of acquisition, construction and enhancement.

The account contains revaluation gains accumulated on property, plant and equipment before 1 April 2007, the date that the revaluation reserve was created to hold such gains. The movement in reserve statement provides detail of the source of all the transactions posted to the account.

Revaluation Reserve

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

- re valued downwards or impaired and the gains are lost
- used in the provision of services and the gains are consumed through depreciation, or
- disposed of and the gains are realised

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

Pension Reserve

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

Statutory Mitigation Account

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

**DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD
MANAGEMENT COMMENTARY AND ANNUAL ACCOUNTS**

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

2013/14		2014/15
£		£
1,281,605	Argyll & Bute Council	1,281,605
664,783	East Dunbartonshire Council	664,783
718,072	West Dunbartonshire Council	718,072
<u>2,664,460</u>		<u>2,664,460</u>

Note 15 – Government Grants

The Board received a total of £241,386 of government grants in 14/15 to continue with the delivery of Individual Electoral Registration and the Scottish Independence Referendum.

2013/14		2014/15
£		£
36,848	Cabinet Office	211,509
13,627	Scottish Government	29,877
<u>50,475</u>		<u>241,386</u>

Note 16 – Related Parties

It is a requirement of the Code that material transactions with related parties (i.e. organisations with which the Board can influence or be influenced by) should be disclosed. The Board forms Group Accounts with three local authorities, namely West Dunbartonshire Council, East Dunbartonshire Council and Argyll & Bute Council. Sums paid by the local authorities to the Board are detailed in Note 14.

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

I certify that I have audited the financial statements of the Dunbartonshire and Argyll & Bute Valuation Joint Board for the year ended 31 March 2015 under Part VII of the Local Government (Scotland) Act 1973. The financial statements comprise the Movement in Reserves Statement, Comprehensive Income and Expenditure Statement, Balance Sheet and Cash Flow Statement and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and International Financial Reporting Standards (IFRSs) as adopted by the European Union, and as interpreted and adapted by the Code of Practice on Local Authority Accounting in the United Kingdom 2014/15 (the 2014/15 Code).

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

Respective responsibilities of Treasurer and auditor

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

Scope of the audit of the financial statements

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

Opinion on financial statements

In my opinion the financial statements:

- give a true and fair view in accordance with the applicable law and the 2014/15 Code of the state of the affairs of the body as at 31 March 2015 and of the income and expenditure of the body for the year then ended;
- have been properly prepared in accordance with IFRSs as adopted by the European Union, as interpreted and adapted by the 2014/15 Code; and
- have been prepared in accordance with the requirements of the Local Government (Scotland) Act 1973, The Local Authority Accounts (Scotland) Regulations 2014 and the Local Government in Scotland Act 2003.

Opinion on other prescribed matters

In my opinion:

- the part of the Remuneration Report to be audited has been properly prepared in accordance with the Local Authority Accounts (Scotland) Regulations 2014; and
- the information given in the Management Commentary for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which I am required to report by exception

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

- adequate accounting records have not been kept; or
- the financial statements and the part of the Remuneration Report to be audited are not in agreement with the accounting records; or
- I have not received all the information and explanations I require for my audit; or
- the Governance Statement has not been prepared in accordance with Delivering Good Governance in Local Government; or
- there has been a failure to achieve a prescribed financial objective.

I have nothing to report in respect of these matters.

Elaine Boyd

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

24 September 2015

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD**Report by Treasurer****Valuation Joint Board – 22 January 2016**

**Subject: Revenue & Capital Budgetary Control Report to 30 November 2015
(Period 8)****1. Purpose**

- 1.1** The purpose of this report is to advise Members on the progress of both the revenue budget 2015/16 and the 2015/16 capital programme.

2. Background**2.1 Revenue**

At the meeting of the Joint Board on 21 November 2014, Members agreed the revenue estimates for 2015/16. A total net budget of £2,747,793 was approved.

2.2 Capital

Following the 2014/15 year end, £50,550 of capital resources was carried forward for future use. At the meeting of the Joint Board on 21 November 2014 Members agreed to fund the 2015/16 Capital Plan of £30,850 from these unapplied capital resources, leaving £19,700 of unapplied capital resources for future use. This has been incorporated into this 2015/16 budgetary control report.

3. Main Issue**3.1 Revenue**

The summary report attached as Appendix 1 highlights a favourable projected year end variance of £42,884.

- 3.2** Although the report indicates a favourable variance, the present variance should be viewed in the knowledge that there are a number of variable factors, particularly with the Individual Electoral Registration Process, which could arise between now and the 31 March and could affect the year end results. In particular the positive variance is largely dependent upon receipt of further grant funding from the Cabinet Office following submission of a bid by the ERO.

- 3.3** Analysis of the main variances is showing in Appendix 2 of this report.

3.4 Capital

A summary sheet is attached (Appendix 3) which highlights a projected overspend on the programme of £190, resulting in £19,510 of unapplied capital receipts projected to be carried forward into financial year 2016/17.

- 3.5** Additional bids to the capital programme are submitted elsewhere on the Agenda, which if approved by the Board would result in the available capital receipts of £19,510 being allocated to projects.

3.6 No variance analysis detail was required as no variances are projected over £10,000.

4. Conclusion and Recommendation

4.1 Members are asked to:

- i) Note the favourable revenue variance of £42,884 (2% of the total budget);
- ii) Note the 2015/16 budgetary position of the capital account including the possible allocation of the unused capital receipts to the proposed IT Communications installation in the Campbeltown office.

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Stephen West
Treasurer
Date: 24 December 2015

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

Appendix 1 **Revenue BCR Period 8**
Appendix 2 **Revenue Analysis Report**
Appendix 3 **Capital BCR Period 8**

MONTH END DATE **30 November 2015**

PERIOD **8**

REVISED ESTIMATE 2015/16	DESCRIPTION	SPEND TO DATE	% SPEND TO DATE	FORECAST SPEND 2015/16	FORECAST VARIANCE	Variance %	STATUS
£ 2,259,755	EMPLOYEE COSTS	£ 1,519,869	67%	£ 2,281,255	£ (21,500)	-1%	Adverse
111,485	PROPERTY COSTS	52,364	47%	111,485	0	0%	
31,688	SUPPLIES & SERVICES	6,586	21%	25,560	6,128	19%	Favourable
7,722	PAYMENT TO OTHER BODIES	29	0%	7,800	(78)	-1%	Adverse
421,437	ADMINISTRATION COSTS	225,253	53%	399,234	22,203	5%	Favourable
42,206	OTHER EXPENDITURE	17,024	40%	35,710	6,496	15%	Favourable
2,874,293	GROSS EXPENDITURE	1,821,125	63%	2,861,044	13,249	0%	Favourable
(126,500)	GROSS INCOME	(89,410)	71%	(156,135)	29,635	23%	Favourable
2,747,793	NET EXPENDITURE	1,731,715	63%	2,704,909	42,884	2%	Favourable
(83,333)	BALANCES USED						
2,664,460	AUTHORITIES CONTRIBUTIONS						

UNDERSPEND	42,884	2%
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REVENUE BUDGETARY CONTROL 2015/2016

ANALYSIS FOR VARIANCES

MONTH END DATE

30 November 2015

PERIOD

8

Budget Area	Budget	Spend to Date	% Spend to Date of Total Budget	Forecast Spend	Forecast Variance	Status
	£	£	%	£	£	%
EMPLOYEE COSTS	2,259,755	1,519,869	67%	2,281,255	(21,500)	-1% ↓
Variance Narrative						
Main Issues	There is an overspend within Temporary staff and travel due to the need for additional canvassing in connection with the IER system. This is partially offset by vacancies.					
Mitigating Action	Due to the cavassing being a statutory requirement little action can be taken to mitigate this overspend. Officers continue to monitor the budget with a view to minimise this overspend.					
Anticipated Outcome	It is likely this budget will overspend by the year end.					
ADMINISTRATION COSTS	421,437	225,253	53%	399,234	22,203	5% ↑
Variance Narrative						
Main Issues	This favourable variance is due to the upgrade to the fixed phone line to Campbeltown being less than anticipated					
Mitigating Action	As this variance is favourable no mitigating action is required					
Anticipated Outcome	A favourable variance will be achieved					
GROSS INCOME	(126,500)	(89,410)	71%	(156,135)	29,635	-23% ↑
Variance Narrative						
Main Issues	Grant income is being anticipated to offset some of the additional costs incurred due to the IER system.					
Mitigating Action	As this variance is favourable no mitigating action is required					
Anticipated Outcome	A favourable variance will be achieved					

MONTH END DATE **30 November 2015**

PERIOD **8**

2015/16 BUDGET	LINE NO.	DESCRIPTION	SPEND TO DATE	% SPEND TO DATE	FORECAST SPEND 2015/16	FORECAST VARIANCE	Variance %	STATUS
£ 8,350	1	PLANNED UPGRADE OF PERSONAL COMPUTERS	£ 8,809	105%	£ 8,809	£ (459)	-5%	Adverse
22,500	2	SERVER RENEWAL	22,231	99%	22,231	269	1%	Favourable
30,850	3	GROSS EXPENDITURE	31,040	101%	31,040	(190)	-1%	Adverse
(30,850)	4	UNAPPLIED CAPITAL RECEIPTS CARRIED FORWARD	(31,040)	101%	(31,040)	190	-1%	Favourable
0	5	NET EXPENDITURE	-	0%	0	0	0%	Nil Variance
19,700	6	UNEARMARKED BALANCE CARRIED FORWARD	0	0	190	19,510	99%	Adverse

OVERSPEND AS ABOVE

190 -1%

DUNBARTONSHIRE AND ARGYLL AND BUTE VALUATION JOINT BOARD

Report by Treasurer

Valuation Joint Board – 22 January 2016

Subject: Revenue Estimates 2016/2017

1. Purpose of Report

- 1.1 The purpose of this report is to seek approval of the draft revenue estimates for 2016/17 and the level of constituent contribution.

2. Background

- 2.1 Local Authorities have to set their budgets and declare council tax levels by a statutory deadline of 11 March each year. The three constituent councils are likely to set their 2016/17 budgets and tax levels earlier than this. This means that the Valuation Joint Board needs to agree its budget before that date.
- 2.2 Scottish Government provides grant funding to local authorities for Valuation Joint Board activities through Grant Aided Expenditure (GAE) allocations for:
- Council Tax Valuation
Electoral Registration
Lands Valuation
- 2.3 GAE allocations are updated regularly from various sources of information collected by Scottish Government. Changes in these allocations results in changes to funding to local authorities for the services. Therefore the allocation of Valuation Joint Board expenditure between the three Constituent authorities can change, which in turn changes the allocation of the contribution from the authorities to the Joint Board.
- 2.4 The GAE allocations for 2016/17 have not yet been published and therefore the draft budget has been allocated based upon GAE allocations for 2015/16, similar to previous years.

3. Main Issues

- 3.1 The following appendices are attached:

- Appendix 1 Probable Outturn 2015/16;
Draft Revenue Estimates 2016/2017;
Indicative Estimates for 2017/18 and 2018/19.
- Appendix 2 Summary of Main Variances from Previous Year.
- Appendix 3 Details of Constituent Authority Contributions in 2016/17 based on updated GAE allocations.
- Appendix 4 Details of movements in GAE allocations between 2014/15 & 2015/16.

- 3.2** In recognition of the financial situation facing councils, every effort has been made to identify efficiencies which allows for a standstill contribution to be recommended for 2016/17. As a result, the following efficiencies have been applied:
- Staff turnover has been assumed at 3%;
 - The provision for price inflation has only been added to protected lines and known increases; and
 - Pay award of 1% has been assumed in 2016/17 onwards.
- 3.3** When the budget was agreed for 2015/16, the reserves were expected to reduce by £83,333 to balance the net budget position. Current projections indicate that there is likely to be a favourable in year position of £42,844, resulting in the reserve only decreasing by £40,449 by the year end. This would result in a year end reserve balance of £555,894. This equates to an available reserve of £455,894 and prudential reserve of £100,000.
- 3.4** The original 2015/16 budget included anticipated costs for fixed telephone communications to Campbeltown. As the proposed solution has now been considered as capital expenditure this has been removed from the 2015/16 probable outturn (contributing to the in year favourable variance) and is now included within the capital estimates report elsewhere on the Agenda.
- 3.5** For the current projections for 2015/16 and 2016/17 within Appendix 1, assumptions have been made regarding costs and income associated with Individual Electoral Registration (IER). IER is a new process and at this stage difficult to predict the public's perception and/or reaction to it. Costs and income at this stage are difficult to quantify and as such have been estimated and will be monitored throughout each year and appropriate action will be taken as necessary. It should be noted that the implementation of IER has been supported by grant over the last two years and its probable that none will be forthcoming in 2016/17.
- 3.6** At this time we have included all anticipated expenditure in 2015/16 for the additional administration required and the grants income that is expect to be received. However there is a risk that the grant may not be fully received as this is allocated on a bid process late in the financial year.
- 3.7** The 2016/17 draft estimate shows a proposal to allow a standstill contribution from constituent authorities through the use of balances of £267,768. The use of reserves results in projected available resources for future use of £288,128 (including the prudential reserve).
- 3.8** At this time indicative estimates for 2017/18 and 2018/19 identify budget gaps of £245,433 in 2017/18 and £298,354 (cumulative) in 2018/19. The budget gaps identified will require to be funded through use of reserves, additional constituent contributions and/or service efficiencies.

- 3.9** It is proposed that the expected year end surplus of £555,894 is carried forward to be used as required to help meet the budget gap over future years. The surplus will be monitored and its use will be reviewed if any material changes occur.

Comparison of 2015/16 revised budget to 2015/16 projected outturn

- 3.10** There is an overall projected favourable variance of £42,884 with the main variances described in the budgetary control report which is reported elsewhere on the agenda and summarised below:

Staffing	£21,500 Adv
Admin Costs	£22,203 Fav
Income	£29,635 Fav

Comparison of 2016/17 with 2015/2016

- 3.11** Expenditure and income movements between 2015/16 and 2016/17 are further explained in Appendix 2 of this report.

Contributions from Authorities

- 3.12** As in previous years, it is recommended that the budget for 2016/17 be apportioned to the councils on the basis of their GAE figures per Appendix 3.
- 3.13** As stated in 2.4 the GAE allocations for 2016/17 is not yet known therefore the allocation proposed is from the GAE allocations in 2015/16. The 2015/16 GAE percentages have been updated from previous years resulting in a slight change to the apportionment of the budget to Constituent authorities. This is detailed in Appendix 4.
- 3.14** The proposed apportionment for 2016/17 budget is:

Argyll and Bute	48.82%	£1,300,789
West Dunbartonshire	26.57%	£ 707,947
East Dunbartonshire	24.61%	<u>£ 655,724</u>
		<u>£2,664,460</u>

4. Conclusions and Recommendations

- 4.1** The Joint Board is requested to:
- (a) Agree the draft revenue budget for 2016/2017 per Appendix 1:
 - (b) Agree to the surplus as at 31 March 2016 being carried forward into 2016/17 and to be used over the next few years to help meet the budget gap;
 - (c) Note the indicative budgets for 2017/18 and 2018/19; and

- (d) Agree that the requisition is based on each council's GAE figures with the apportionment being as identified at 3.14.

.....
Stephen West
Treasurer
Date: 24 December 2015

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

Appendix 1 Probable Outturn 2015/16;
Draft Revenue Estimates 2016/2017;
Indicative Estimates for 2017/18 and 2018/19.

Appendix 2 Summary of Main Variances from Previous Year.

Appendix 3 Details of Constituent Authority Contributions in 2016/17 based on updated GAE allocations.

Appendix 4 Details of movements in GAE allocations between 2014/15 & 2015/16.

PROBABLE OUTTURN 2015/16 & REVENUE ESTIMATES 2016/17

2014/15		2015/16	2015/16	2015/16	2015/16 Est v Prob		2016/17	2017/18	2018/19
OUTTURN	DESCRIPTION	ORIGINAL ESTIMATE	REVISED ESTIMATE	TO PER 08	PROBABLE	Variance	DRAFT ESTIMATE	INDICATIVE ESTIMATE	INDICATIVE ESTIMATE
		£	£	£	£		£	£	£
1,667,261	APT&C - SALARIES	1,725,327	1,725,327	1,163,761	1,667,194	58,133	1,698,546	1,700,107	1,735,639
16,142	APT&C - OVERTIME	4,000	4,000	7,667	9,000	(5,000)	10,000	8,000	8,000
33,069	APT&C - TEMP	25,000	25,000	19,647	90,000	(65,000)	75,000	50,000	50,000
308,083	APT&C - SUPERANN	317,353	317,353	203,014	321,768	(4,416)	327,819	328,121	334,978
126,234	APT&C - N.I.	132,476	132,476	84,881	128,040	4,435	168,448	169,068	172,297
6,587	TRAINING COSTS	5,000	5,000	5,040	5,040	(40)	6,700	5,500	6,000
49,174	TRAVEL & SUBSISTENCE	40,000	40,000	24,283	50,000	(10,000)	50,000	45,000	45,000
1,394	OTHER EMPLOYEE COSTS	1,500	1,500	4,824	1,000	500	1,500	1,500	1,500
9,212	PENSION INCREASES	9,100	9,100	6,753	9,212	(112)	9,212	9,212	9,212
2,217,156	EMPLOYEE COSTS	2,259,755	2,259,755	1,519,869	2,281,255	(21,500)	2,347,226	2,316,508	2,362,626
42,955	RATES	43,000	43,000	33,940	43,000	0	52,000	55,000	56,300
723	FURNITURE & FITTINGS	2,000	2,000	1,160	2,000	0	2,000	1,000	1,000
9,877	ELECTRICITY	11,178	11,178	2,885	11,178	0	11,656	12,239	12,239
8,946	GAS	10,815	10,815	3,218	10,815	0	11,139	11,474	11,474
16,717	CONTRACT CLEANING	17,240	17,240	10,348	17,240	0	17,498	17,761	17,938
6,956	OFFICE ACCOMMODATION	8,752	8,752	(291)	8,752	0	9,285	9,564	9,755
12,347	REPAIRS & MAINTENANCE	15,000	15,000	350	15,000	0	15,000	15,000	15,000
3,396	OTHER PROPERTY COSTS	3,500	3,500	754	3,500	0	6,100	6,200	6,300
101,917	PROPERTY COSTS	111,485	111,485	52,364	111,485	0	124,679	128,237	130,006
309	CLOTHING UNIFORMS ETC	800	800	0	800	0	800	300	300
16,548	COMPUTER EQUIPMENT	10,000	10,000	750	1,000	9,000	1,000	1,000	1,000
4,912	OFFICE EQUIPMENT	1,000	1,000	0	1,000	0	1,000	1,000	1,000
-	COMPUTER CONSUMABLES	200	200	0	0	200	200	200	200
6,418	COMPUTER LICENCES	8,988	8,988	6,797	12,060	(3,072)	8,000	8,200	8,300
14,024	MACHINE RENTAL / LEASE	14,200	7,700	(1,803)	7,700	0	7,800	8,000	8,200
2,012	OTHER S & S	3,000	3,000	842	3,000	0	3,000	3,000	3,000
44,225	SUPPLIES & SERVICES	38,188	31,688	6,586	25,560	6,128	21,800	21,700	22,000
7,799	AUDIT FEES & OUTLAYS	7,722	7,722	29	7,800	(78)	7,800	7,800	7,800
7,799	PAYMENTS TO OTHER BODIES	7,722	7,722	29	7,800	(78)	7,800	7,800	7,800
13,848	PRINTING	15,000	21,500	20,298	23,500	(2,000)	24,500	23,500	23,500
22,854	STATIONERY	25,000	25,000	18,160	25,000	0	25,000	25,000	25,000
151,381	POSTAGES	125,000	125,000	119,354	125,000	0	127,000	129,000	130,000
19,865	TELEPHONES	49,000	49,000	13,200	25,000	24,000	25,000	25,400	26,000
-	TELEPHONES/INTERNET REG.	7,000	7,000	0	7,400	(400)	8,000	8,000	8,000
105	ADVERTISING/PUBLICITY	0	0	0	0	0	0	0	0
4,856	BOOKS & PUBLICATIONS	5,000	5,000	2,919	5,500	(500)	4,250	4,800	4,800
2,153	LAND VAL. APPEAL COURT	4,000	4,000	3,790	4,000	0	4,000	4,000	4,000
22,710	ELECTORAL SYSTEM SUPPORT	24,500	24,500	20,651	25,500	(1,000)	25,900	26,289	26,683
9,144	ELECTORAL PARTICIPATION	9,000	9,000	5,763	7,500	1,500	7,500	7,500	7,500
136,252	CENTRAL ADMIN COSTS	133,334	133,334		133,334	0	130,667	128,054	125,493
11,562	INSURANCE	12,103	12,103	15,825	11,500	603	11,500	11,700	12,000
5,616	OTHER ADMIN COSTS	6,000	6,000	5,292	6,000	0	6,000	6,000	6,000

2014/15		2015/16	2015/16	2015/16	2015/16 Est v Prob		2016/17	2017/18	2018/19
OUTTURN	DESCRIPTION	ORIGINAL ESTIMATE	REVISED ESTIMATE	TO PER 08	PROBABLE	Variance	DRAFT ESTIMATE	INDICATIVE ESTIMATE	INDICATIVE ESTIMATE
		£	£	£	£		£	£	£
4,993	INDEPENDENCE REFERENDUM COS	0	0	0	0	0	0		
405,339	ADMIN COSTS	414,937	421,437	225,253	399,234	22,203	399,317	399,242	398,976
2,513	COURSES & CONFERENCES	6,500	6,500	1,870	5,000	1,500	6,500	6,500	6,500
810	MISCELLANEOUS	806	806	810	810	(4)	806	806	806
26,608	VALUATION APPEALS PANEL	35,000	35,000	14,345	30,000	5,000	30,000	35,000	40,000
(24)	TEMPORARY INTEREST	(100)	(100)	0	(100)	0	(100)	(100)	(100)
29,908	OTHER EXPENDITURE	42,206	42,206	17,024	35,710	6,496	37,206	42,206	47,206
17	CAR LEASING	0	0	0	0	0	0	0	0
17	LOAN CHARGES	0	0	0	0	0	0	0	0
2,806,361	GROSS EXPENDITURE	2,874,293	2,874,293	1,821,125	2,861,044	13,249	2,938,028	2,915,693	2,968,614
25,104	RENTAL INCOME	25,000	25,000	13,528	25,255	255	1,800	1,800	1,800
1,159	SALES FEES & CHARGES	3,500	3,500	2,240	3,880	380	4,000	4,000	4,000
241,386	SPECIFIC GOVERNMENT GRANT	98,000	98,000	73,643	127,000	29,000	0	0	0
267,649	GROSS INCOME	126,500	126,500	89,410	156,135	29,635	5,800	5,800	5,800
2,538,711	NET EXPENDITURE	2,747,793	2,747,793	1,731,715	2,704,909	42,884 Fav	2,932,228	2,909,893	2,962,814
	REDUCTION IN CONTRIBUTION ASSI	0					0%	0%	0%
2,664,460	CONSTITUENT CONTRIBUTION	2,664,460	2,664,460	1,731,715	2,664,460		2,664,460	2,664,460	2,664,460
(125,749)	TRANSFER TO/(FROM) RESERVES	(83,333)	(83,333)	0	(40,449)	(42,884)	(267,768)	0	0
	BUDGET GAP	0			0	0	0	245,433	298,354

	2015/16 ORIGINAL ESTIMATE	2015/16 PROBABLE	2016/17 DRAFT ESTIMATE
MOVEMENT IN RESERVES			
(SURPLUS)/DEFICIT B/FWD	596,343	596,343	555,894
USE OF EARMARKED BALANCES	0	0	
TRANSFER TO/(FROM) RESERVES	(83,333)	(40,449)	(267,768)
SURPLUS/(DEFICIT) C/FWD	513,010	555,894	288,126
NOTE ON AVAILABLE BALANCES			
SURPLUS/(DEFICIT) C/FWD	513,010	555,894	288,126
LESS PRUDENTIAL TARGET	(100,000)	(100,000)	(100,000)
AVAILABLE FOR USE	413,010	455,894	188,126

VALUATION JOINT BOARD**Appendix 2****2015/16 REVENUE ESTIMATES SUBMISSION****Overview of General position:**

	£	£	%
(a) Revenue Budget			
Draft Net Expenditure 2016/17		2,932,228	
2015/16 Approved Expenditure		2,747,793	
Increase in Net Expenditure		184,436	6.71%

Main Variances:

	£	£	%
<u>Increases</u>			
Staffing pay award	16,817		0.61%
Staffing NI (including Pay award & changes in NI contrit	35,973		1.31%
Staffing Temporary/Canvassers	50,000		1.82%
Travel & Subsistence	10,000		0.36%
Property Costs	13,194		0.48%
Postage/Printing	11,500		0.42%
Other Increases	3,290		0.12%
		140,774	
<u>Decreases</u>			
Staffing (including Structural changes)	27,131		0.99%
Telephones	23,000		0.84%
Computer Equipment	9,000		0.33%
Machine Rentals/Lease	6,400		0.23%
Valuation Appeals Panel	5,000		0.18%
Central Admin Costs	2,667		0.10%
Other Decreases	3,841		0.14%
		(77,039)	
<u>Movement in income</u>			
Decrease in Grant Income	98,000		3.57%
Decrease in Rental Income	23,200		0.84%
Increase in Sales, Fees & Charges	(500)		(0.02%)
		120,700	
		184,436	6.71%

CALCULATION OF 2016/17 CONTSTITUENT AUTHORITY CONTRIBUTION

	2015/16		2016/17		INCREASE (DECREASE)	
	£	GAE %	£	GAE %	£	GAE %
REVENUE BUDGET						
ARGYLL AND BUTE	1,281,605	48.10	1,300,789	48.82	19,184	1.50
WEST DUNBARTONSHIRE	718,072	26.95	707,947	26.57	(10,125)	-1.41
EAST DUNBARTONSHIRE	664,783	24.95	655,724	24.61	(9,059)	-1.36
TOTAL	<u>2,664,460</u>		<u>2,664,460</u>		<u>0</u>	<u>0.00</u>

VALUATION JOINT BOARD

	2012/13 GAE Allocation		2013/14 GAE Allocation		2014/15 GAE Allocation		2015/16 GAE Allocation	
	£000's	%	£000's	%	£000's	%	£000's	%
COUNCIL TAX VALUATION								
EAST DUNBARTONSHIRE COUNCIL	178	32.60	178	32.60	178	32.60	179	32.78
WEST DUNBARTONSHIRE COUNCIL	179	32.78	179	32.78	179	32.78	179	32.78
ARGYLL & BUTE COUNCIL	189	34.62	189	34.62	189	34.62	188	34.43
	546	100	546	100	546	100	546	100
ELECTORAL REGISTRATION								
EAST DUNBARTONSHIRE COUNCIL	120	32.61	120	32.61	120	32.61	120	32.70
WEST DUNBARTONSHIRE COUNCIL	121	32.88	121	32.88	121	32.88	120	32.70
ARGYLL & BUTE COUNCIL	127	34.52	127	34.52	127	34.52	127	34.61
	368	100	368	100	368	100	367	100
LANDS VALUATION								
EAST DUNBARTONSHIRE COUNCIL	189	18.21	189	18.21	189	18.21	190	17.69
WEST DUNBARTONSHIRE COUNCIL	226	21.77	226	21.77	226	21.77	229	21.32
ARGYLL & BUTE COUNCIL	623	60.02	623	60.02	623	60.02	655	60.99
	1,038	100	1,038	100	1,038	100	1,074	100
<u>COMBINED TOTAL</u>								
EAST DUNBARTONSHIRE COUNCIL	487	24.95	487	24.95	487	24.95	489	24.61
WEST DUNBARTONSHIRE COUNCIL	526	26.95	526	26.95	526	26.95	528	26.57
ARGYLL & BUTE COUNCIL	939	48.10	939	48.10	939	48.10	970	48.82
	1,952	100	1,952	100	1,952	100	1,987	100

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD**Report by Treasurer****Valuation Joint Board – 22 January 2016**

Subject: Capital Estimates 2016/17**1. Purpose**

- 1.1** The purpose of this report is to seek approval of the Draft Capital Estimates for 2016/17.

2. Background

- 2.1** Following good practice authorities should aim to set capital budgets prior to 1 April each year, to allow spend to start on the agreed programme. Therefore, the Valuation Joint Board needs to agree its capital plan at an earlier date in order that the constituent councils may incorporate any capital requisition figures into their own budgets.
- 2.2** The Board currently holds £19,510 in capital receipts yet to be used or committed to capital projects.

3. Main Issues

- 3.1** Appendix 1 details the new standard projects that the Assessor proposes for inclusion in the updated capital programme.
- 3.2** There are currently three standard bids for capital funding totalling £24,855. Should this total bid be approved, it is proposed that the cost of this be met by:
- (a) use of the unallocated capital resources which are currently held and expected to be carried forward from 2015/16; and
 - (b) a capital contribution for the remainder from Constituent authorities.
- 3.3** Of the three standard bids (as noted in appendix 1) the communication line to Campbeltown has been identified as urgent. The Board are being asked to approve this capital bid to be progressed in 2015/16 with a view to completing it as soon as possible. The total estimated cost of this bid (£16,000) will be fully funded from the unearmarked capital resources currently held. This project was originally budgeted within the revenue estimates for 2015/16. However this is a capital project therefore funding this through Capital results in a revenue saving of a similar value.
- 3.4** In addition to this, elsewhere on the Agenda a report is being presented on the property at 235 Dumbarton Road, Clydebank which seeks Members approval to investigate the possibility of the Joint Board purchasing the part of the above property which is currently not owned by them. It is anticipated that the cost of this will be no more than £75,000 and a further requisition for Capital resources is being requested for this, for the value of the purchase up to a maximum of £75,000.

3.5 In summary the capital contribution being requested from Constituent authorities is:

	£
Standard bids for capital funding	24,855
Unearmarked Capital Receipts	(19,510)
Standard bids requiring funding	5,434
Purchase of property (up to)	75,000
Total	80,434

3.6 The Capital funding required as calculated in 3.5 would result in a Constituent contribution of:

Authority	Percentage allocation	Standard Bid Amount	Purchase of Property (up to)	Total
Argyll & Bute Council	48.82%	£2,653	£36,615	£39,268
West Dunbartonshire Council	26.57%	£1,444	£19,928	£21,372
East Dunbartonshire Council	24.61%	£1,337	£18,457	£19,794
Total		£5,434	£75,000	£80,434

4. Conclusions & Recommendations

4.1 The Joint Board is requested to:

- a) Agree the additional capital spend (as detailed in Appendix 1) to be progressed for 2015/16 and the 2016/17 Capital Plan of:

	£
Capital spend to be progressed in 2015/16	16,000
Capital spend to be progressed in 2016/17	8,855
Purchase of property (up to)	75,000
Total	99,855

- b) Agree the use of the unearmarked capital receipts currently held with the remainder of the programme funded through Constituent contributions as noted in 3.6. (£80,434)

.....
Stephen West

Treasurer

Date: 24 December 2015

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

Appendix: 2016/17 Capital Plan

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

**Additional Capital Plan 2015/16
Capital Plan 2016/17**

SUMMARY OF ALL BIDS

Project	Estimated Cost £	Total £
<u>Standard Bids</u>		
Communication line to Campbeltown	<u>£16,000</u>	£16,000
Planned Upgrade of Personal Computers	£5,655	
Server Renewal	<u>£3,200</u>	<u>£8,855</u>
		£24,855
<u>Additional Bid</u>		
Purchase of property (up to)	<u>£75,000</u>	£75,000

DETAIL OF STANDARD BIDS

Communication line to Campbeltown

The Board will be aware from the “Information Technology and Communications Report”, presented elsewhere on the Agenda, that there is a proposal to install superfast broadband communications to the Board’s office in Campbeltown. Costs for this are dependent upon a survey of required works by the service provider but are likely to range between £6,000 and £16,000.

Planned Upgrade of Personal Computers

The Board will be aware that the Assessor has a planned programme of upgrading personal computers (PCs) and laptops. 15 PCs have been identified for replacement during 2016/17, and based on current recommended prices, the replacements should cost in the region of £377 for each.

Server Renewal

In line with the Boards IT strategy our Disaster Recovery server for the electoral Registration System is due for renewal during 2016/17. Based on current recommended prices the replacements are likely to cost in the region of £3,200