

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

At a Meeting of the Dunbartonshire and Argyll & Bute Valuation Joint Board held in Committee Room 3, Council Offices, Garshake Road, Dumbarton on Friday, 22 January 2016 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 and Tommy Rainey, West Dunbartonshire Council.

*arrived later in the meeting.

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

Also Attending: Laurence Slavin, Auditor, Audit Scotland.

Apologies: Apologies for absence were intimated on behalf of Councillor John Armour, Argyll & Bute Council; Councillor Jim Gibbons, East Dunbartonshire Council and Councillors Jonathan McColl, Kath Ryall and Hazel Sorrell, West Dunbartonshire Council.

DECLARATIONS OF INTEREST

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

MINUTES OF PREVIOUS MEETINGS

(a) Dunbartonshire and Argyll & Bute Valuation Joint Board

The Minutes of Meeting of the Dunbartonshire and Argyll & Bute Valuation Joint Board held 12 June 2015 were submitted and approved as a correct record.

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

The Minutes of Meeting of the Dunbartonshire and Argyll & Bute Valuation Joint Board Finance Sub-Committee held 23 September 2015 were submitted and approved as a correct record.

CODE OF CORPORATE GOVERNANCE

A report was submitted by the Assessor & Electoral Registration Officer seeking approval of a revised Code of Corporate Governance.

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

- (1) that authority be delegated to the Assessor and Electoral Registration Officer to add training for Members of the Board to the Code of Corporate Governance; and
- (2) otherwise, to approve the revised Code of Corporate Governance.

Note:- Councillor Gordon Blair arrived during discussion of the above item of business.

NON-DOMESTIC RATING AND COUNCIL TAX VALUATION PROGRESS

A report was submitted by the Assessor & Electoral Registration Officer advising of progress in relation to the Assessor's Non-Domestic Rating Valuation, Council Tax Valuation functions and the publication of a report by the cross-party independent Commission on Local Tax Reform.

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

- (1) the progress in relation to the disposal of Non-Domestic Rates appeals;
- (2) that preparations for the 2017 NDR Revaluation are on-going;
- (3) progress in relation to maintenance of the Valuation Roll and the Council Tax Valuation Lists;
- (4) progress in relation to the disposal of Council Tax appeals; and
- (5) the Commission on Local Tax Reform's report into fairer systems of local taxation.

Note:- Councillor John Jamieson arrived during discussion of the above item of business.

ELECTORAL REGISTRATION PROGRESS

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

After discussion and 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 increased annual operational costs in connection with Individual Electoral Registration and the bid for additional funding referred to at 3.3.7. of the report; and
- (2) otherwise, to note the content of the report.

INFORMATION TECHNOLOGY AND COMMUNICATIONS REPORT

A report was submitted by the Depute Assessor & Electoral Registration Officer providing an update on the changes to Information Technology and communications employed at the Clydebank and Campbeltown offices.

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

- (a) to note the savings that have been made recently within the telecommunications provision;
- (b) to note the proposed change from aggregated broadband to BTNet; and
- (c) to 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.

DABVJB PROPERTY AT 235 DUMBARTON ROAD, CLYDEBANK

A report was submitted by the Assessor & Electoral Registration Officer providing an update on matters relating to the Joint Board's property at 235 Dumbarton Road, Clydebank.

After discussion and 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 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 property;
- (2) to approve the appointment of a chartered surveyor to act for the Valuation Joint Board in re-letting these premises;
- (3) that authority be delegated to Joint Board's Property Sub-Committee to enter into a new rental agreement;
- (4) to provisionally approve the purchase of the part of 235 Dumbarton Road which is currently owned by SCRA, subject to the valuation referred to at 3.2.5 of the report, the acceptability of the terms of any transfer and restrictions;
- (5) that authority be delegated to the Joint Board's Property Sub-Committee to decide on the acceptability of the terms of transfer;
- (6) to approve the use of Capital Funds, up to a maximum of £75,000 to complete the above purchase;
- (7) to provide the explicit authority to the Assessor & ERO to investigate the options for, and financial effect of, property sharing with West Dunbartonshire Council; and
- (8) to note that the membership of the Joint Board Property Sub-Committee will be Councillor Jim Brown, West Dunbartonshire Council; Councillor Vaughan Moody, East Dunbartonshire Council and Councillor Richard Trail, Argyll & Bute Council.

SINGLE EQUALITY SCHEME 2015/16 – 2018/19

A report was submitted by the Depute Assessor & Electoral Registration Officer seeking approval of the Single Equality Scheme 2015/16 – 2018/19.

After discussion and 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 Single Equality Scheme 2015/16 – 2018/19.

PERSONNEL/HEALTH & SAFETY – DRIVING AT WORK POLICY

A report was submitted by the Assessor & Electoral Registration Officer seeking approval of a Driving at Work Policy for application to staff employed by the Valuation Joint Board.

After discussion and having heard the Assessor & Electoral Registration Officer in further explanation of the report and in answer to Members' questions, the Joint Board agreed to approve the Driving at Work Policy.

PERSONNEL POLICIES – CANCER SUPPORT POLICY AND CARERS LEAVE SCHEME

A report was submitted by the Assessor & Electoral Registration Officer seeking approval of a new Cancer Support Policy and a Carers Leave Scheme.

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

- (1) the Cancer Support Policy; and
- (2) the Carers Leave Scheme

AUDIT SCOTLAND'S FINAL AUDIT REPORT TO THOSE CHARGED WITH GOVERNANCE 2014/2015

A report was submitted by the Treasurer to the Valuation Joint Board advising of Audit Scotland's report on the audit of the Joint Board's accounts 2014/15.

After discussion and having heard the Auditor and the Finance Manager in further explanation of the report and in answer to Members' questions, the Joint Board agreed:-

- (1) to note Audit Scotland's recommendation and the officers agreed action; and
- (2) otherwise, to note the contents of the report.

ANNUAL REPORT AND FINAL ACCOUNTS – YEAR ENDING 31 MARCH 2015

A report was submitted by the Treasurer to the Valuation Joint Board presenting the audited annual report and final account for the year ending 31 March 2015.

After discussion and having heard the Finance Manager in further explanation of the report and in answer to Members' questions, the Joint Board agreed to note the financial statements for the year to 31 March 2015.

REVENUE & CAPITAL BUDGETARY CONTROL REPORT TO 30 NOVEMBER 2015 (PERIOD 8)

A report was submitted by the Treasurer to the Valuation Joint Board advising on the progress of both the revenue budget 2015/16 and the 2015/16 capital programme.

The Joint Board agreed:-

- (1) to note the favourable revenue variance of £42,884 (2% of the total budget); and

- (2) to 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.

REVENUE ESTIMATES 2016/2017

A report was submitted by the Treasurer to the Valuation Joint Board seeking approval of the draft revenue estimates for 2016/17 and the level of constituent contribution.

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

- (1) the draft revenue budget for 2016/2017 per Appendix 1, to the report;
- (2) that the surplus as at 31 March 2016 be carried forward into 2016/17 and to be used over the next few years to help meet the budget gap;
- (3) to note the indicative budgets for 2017/18 and 2018/19; and
- (4) to note that the requisition is based on each council's GAE figures with the apportionment being as identified at 3.14, of the report.

CAPITAL ESTIMATES 2016/17

A report was submitted by the Treasurer to the Valuation Joint Board seeking approval of the draft capital estimates for 2016/17.

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

- (1) the additional capital spend, as detailed within Appendix 1 to the report, to be progressed for 2015/16 and the 2016/17 Capital Plan;
- (2) that the unearmarked capital receipts currently held be used with the remainder of the programme funded through Constituent contributions as noted in 3.6., of the report.

DATE OF FUTURE MEETING

The Board agreed that the next meeting of the Valuation Joint Board be held in the Victoria Halls, Helensburgh on Friday, 17 June 2016 at 11.00 a.m.

The meeting closed at 12.04 p.m.

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

At a Meeting of the Dunbartonshire and Argyll & Bute Valuation Joint Board Property Sub-Committee held in the Assessor & Electoral Registration Office, 235 Dumbarton Road, Dalmuir, Clydebank on Tuesday 26 April 2016 at 10.00 a.m.

Present: Councillor Richard Trail, Argyll & Bute Council; Councillor Vaughan Moody, East Dunbartonshire Council and Councillor Jim Brown, West Dunbartonshire Council.

Attending: David Thomson, Assessor & Electoral Registration Officer and Nuala Quinn-Ross, Committee Officer.

Councillor Jim Brown in the Chair

DECLARATIONS OF INTEREST

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

PROPERTY AT 235 DUMBARTON ROAD, CLYDEBANK

A report was submitted by the Assessor and Electoral Registration Officer seeking approval to proceed to make an offer to purchase the part of 235 Dumbarton Road, Clydebank which is owned by the Scottish Children's Reporter Administration (SCRA).

After discussion and having heard the Assessor and Electoral Registration Officer in further explanation of the report and in answer to Members' questions, the Board agreed:-

- (1) that the Assessor and Electoral Registration Officer should instruct the Clerk to the Valuation Joint Board to submit a formal bid of £25,000, to the Scottish Children's Reporter Administration, to purchase their part of 235 Dumbarton Road, and complete the conveyancing of the property; and
- (2) that an update be provided on the progress of the purchase to the Valuation Joint Board at its meeting of 17 June 2016.

The meeting closed at 10.15 a.m.

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Assessor & Electoral Registration Officer

Valuation Joint Board – 17 June 2016

Subject: Standing Orders

1.0 Purpose

- 1.1 To seek approval from the Joint Board for amendments to the Joint Board's Standing Orders.

2.0 Background

Delegated Authority

- 2.1 Section 16 of the Joint Board's Standing Orders directs the procedures to be used in the awarding of contracts within the Valuation Joint Board.
- 2.2 The Joint Board's Financial Regulations lay out the roles and responsibilities for financial matters within the Joint Board and provide for proper financial management of the Board's affairs.
- 2.3 The Valuation Joint Board generally aligns its financial management with West Dunbartonshire Council.

Procurement procedures

- 2.4 Significant procurements are completed on behalf of the Joint Board by procurement officers in West Dunbartonshire Council

3.0 Current Position

Delegated Authority

- 3.1 Section 16.10(b) of the Standing Orders requires that, where tenders for a contract with an estimated cost over £25,000 have been received for any goods or services, the Assessor shall "prepare and submit to the Board a written report in respect of all Tenders received and containing a specific recommendation as to the acceptance or otherwise of each tender and the reasons therefor".
- 3.2 When the above requirement was established the threshold amount of £25,000 was in line with the power delegated to the Assessor & ERO in the Financial Regulations and the authorised expenditure which was delegated to officers in West Dunbartonshire Council.
- 3.3 In November 2012, the Joint Board approved changes to the Financial Regulations which delegated authority to the Assessor & ERO to purchase equipment and services up to £50,000, again in line with the revised delegated authority of officers in West Dunbartonshire Council.

- 3.4 Thus the provisions of the Standing Orders and the Financial Regulations are contradictory.

Procurement procedures

- 3.5 The Standing Orders currently require the Assessor & ERO to carry out various tasks as part of the procurement process which would more properly be undertaken by officers of West Dunbartonshire when they are carrying out the process on behalf of the Joint Board.

4.0 Proposal

Delegated Authority

- 4.1 It is proposed that section 16.10 (b) of the Standing Orders of the Joint Board is amended as follows:-

“All Tenders in excess of **£50,000** shall be subject to checking by the Assessor who shall thereafter prepare and submit to the Board a written report in respect of all Tenders received and containing a specific recommendation as to the acceptance or otherwise for each Tender and the reasons therefor.”

Thus bringing the Standing Orders into line with the delegated authority provided for in the Financial Regulations.

Procurement procedures

- 4.2 To allow for the completion of the procurement process by officers of West Dunbartonshire Council, it is proposed that the sections 16.4 and 16.12 of the Standing Orders are amended as shown on the attached Appendix (proposed insertions are shown in bold)

Recommendations

- 5.1 Members are asked to:-

(a) Approve the proposed changes to the Joint Board's Standing Orders.

Person to contact:

David Thomson (Assessor and ERO)

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**Dunbartonshire and Argyll & Bute Valuation Joint Board
Proposed Changes to Standing Orders**

16.4 (b) List of Contractors

Tenders for a contract shall be invited from persons included in a list of persons who are able and willing to tender for such a contract and who have put forward their names for inclusion in that list after being invited to do so by public notice. The list shall:-

- (i) Be compiled and maintained by the Assessor **or, on his behalf, by the lead constituent authority.**

16.12 Submission and Opening of Tenders

- (a) No Tender shall be considered unless contained in a plain envelope which shall be securely sealed and shall bear an approved label, provided by the Board, or on his behalf by the lead constituent authority which shall bear the word "Tender" followed by the subject matter to which the Tender relates. The Tenderer shall not put on the envelope any distinguishing mark which might identify the sender. Such envelope shall be addressed impersonally to the Assessor **or the lead authority** in whose secure custody it shall remain until the time appointed for the opening of Tenders. On receipt each Tender shall be date stamped and the time of receipt recorded thereon.
- (b) The Assessor, **or the lead authority**, when inviting Tenders shall compile a record sheet showing the name of the contract, the names of those invited to Tender, and the closing time and date for submission.
- (c) Tenders shall be opened at one time by the appropriate Convener or any other nominee who shall be a member of the Board and by the Assessor or his nominee. Each Tender shall be initialled by the attending member and the record sheet shall be signed by the attending member and witnessed after recording thereon the date and time of opening. Each page of every Tender shall be stamped by the Assessor or his nominee including any Tenders submitted in the format of a Schedule of Rates.
- (d) The Assessor **or his nominee** shall ensure that a register is maintained to record the issue, receipt and amount of all Tenders.
- (e) All successful Tenders shall be accepted in writing by the Assessor **or his nominee.**
- (f) Any Tender submitted after the specified time or not complying with Standing Order 16.12 (a) shall not be considered and shall be returned promptly to the Tenderer by the Assessor **or his nominee.**

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Assessor & Electoral Registration Officer

Valuation Joint Board – 17 June 2016

Subject: Electoral Registration

1.0 Purpose

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

2.0 Background

The report provided to the Joint Board at the last meeting on 22nd January 2016 referred to the monthly register updates, the 2015 Annual Canvass, the Interim Review of Scottish Parliament Boundaries at Robroyston, the Fifth Review of Local Government Electoral Arrangements, Fresh Signatures for Absent Voters, Council By-Elections and the preparation for the Scottish Parliament Election.

3.0 Current Position

3.1 Register Updates/Rolling Registration

In line with the normal running roll update timetable and in compliance with the pre-election publication requirements, the published Register (1st December 2015) was updated on 5th January, 22nd January, 1st February, 8th February 11th February, 1st March, 1st April, 15th April, 27th April and 5th May resulting in a total of 9,362 additions, 7,027 deletions and 232 amendments.

Between 1st April and 27th April 2016 (the Scottish Parliament election interim updates period) there were 6,034 additions, 3,670 deletions and 149 amendments made to the register.

Since the revised Register was published on 1st December 2015, we have issued 9,944 individual voter registration forms as part of our duty to identify potential new electors by using other information sources.

Where the ERO believes that a person is not entitled to be registered he must carry out a 'Review' by writing to the elector advising the reason for his opinion and also advise them that they have 14 calendar days from the date of the notice to request a hearing, otherwise their name will be removed from the register. At time of writing, 2,484 Reviews have been carried out since publication in December.

3.2 March 2016 Follow-Up of Invitations to Register (ITRs)

Household Enquiry Forms (HEFs) which are issued during the canvass are used to identify potential new electors who are then sent an Invitation to Register. If an application is not made as a result of that invitation the ERO must issue up to two reminders and then arrange a personal visit. Many of the ITRs issued do not reach the second reminder/personal visit stage until many weeks after the publication of the register in December.

7,203 potential electors had not registered by the end of February and we carried out personal visits to 6,672 households during March.

3.3 IER Funding 2015/16

A Justification Led Bid for additional IER funding was submitted to the UK Cabinet Office (CO) on 15th January for the sum of £50,707. The Bid was assessed and agreed by the CO and the money paid to us for the 2015/16 financial year.

£13,675 was also received from the Scottish Government for the additional work involved in collecting information on young people following the lowering of the voting age for the Local Government register.

3.4 Fresh Signature for Absent Voters

The law requires EROs, by 31 January each year, to send an invitation to every absent voter whose signature on the personal identifiers record is more than five years old.

Relevant notices were issued on 11th January and reminders sent on 3rd February. Electors who failed to provide a fresh signature by 24th February lost their absent vote. The statistics for the exercise are noted below:-

	Initial Issue		Reminder		Cancellation	
	Postal	Proxy	Postal	Proxy	Postal	Proxy
ABC	840	7	199	2	90	1
EDC	978	1	219	1	96	1
WDC	619	0	198	0	108	0
TOTAL	2437	8	616	3	294	2

We advised electors who lost their Absent Vote of the cancellation and offered them a fresh application form.

3.5 Oban North and Lorn By-Elections

Ms Julie McKenzie (Scottish National Party) was elected as a Councillor for the Oban North and Lorn ward of Argyll and Bute Council following a by-election on Thursday 18th February.

There was a further by-election in this ward on 2nd June, following the resignation of Councillor Iain A MacDonald. Kieron Green (Independent) was elected on a 33% turnout.

4.0 **The Scottish Parliament Election**

The election took place on Thursday 5th May. There were quite a few queries from electors who had been dropped from the register on 1st December because they had, despite up to 10 attempts to engage with them, failed to register individually since IER was introduced. Other than this the election passed without any significant problems or complaints regarding the Electoral Register.

5.0 The Preparation for the 2016 Canvass

- 5.1 The 2016 canvass will start on 1st July 2016, with publication of the revised register by 1st December 2016.
- 5.2 Tender bids were invited from four companies (Adare SEC, Critiqom, Royal Mail and Whistl) to provide the print and mail services for the canvass and also for the rolling registration processes up to September 2017. The quotation received from Critiqom was accepted.
- 5.3 We will again offer telephone, internet and short message service/text reply for the 2016 canvass and the internet option will permit households to report “changes” as well as “no changes”.

6.0 Fifth Review Of Local Government Electoral Arrangements

At the time of writing it was expected that The Scottish Boundary Commission would submit their final recommendations for the above to the Scottish Ministers by the end of May 2016, with approval timetabled for the autumn.

7.0 European Union Referendum – 23rd June 2016

An ‘in-house’ project team was established in January to take account of the possibility of the EU Referendum taking place this year. We continue to liaise closely with the councils to ensure that the relevant registration and absent voting data is supplied on time to their printers. Poll Card data was supplied to their printers on 4th May and Postal Voter data is being supplied as and when required to allow the Local Counting officers to comply with the Chief Counting Officer’s directions.

8.0 General

Since January this year we have carried out the Fresh Signature Exercise for Absent Voters, administered the Oban North and Lorn by-election, carried out a door-knock exercise for electors who had not returned their ITRs and administered the Scottish Parliamentary election including dealing with the peak in registration activity in April.

The preparatory work for the EU Referendum and the Oban North and Lorn by-election on 2nd June overlapped with the Scottish Parliament processes and this resulted in many conflicting demands on our staff. The preparatory work for the canvass starting on 1st July is also ongoing and it continues to be a very busy time.

None of it would be possible without the efforts of all those involved.

9.0 Recommendation

Members are asked to:-

- (a) note the content of this report
- (b) note the grant funding received at 3.3 above, and

(c) acknowledge the effort of staff in recent months.

Person to contact:

June Nelson-Hamilton (Principal Administration Officer)

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DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Assessor & Electoral Registration Officer

Valuation Joint Board – 17 June 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 In particular, to advise members of the progress in relation to carrying out the 2017 Non-domestic Rating Revaluation.
- 1.3 To advise members of the Joint Board of progress in relation to the Assessor's Council Tax Valuation function.

2.0 Background

- 2.1 The Assessor is required to carry out a general Revaluation of all Non-domestic properties normally every five years. The next Non-Domestic Revaluation was postponed by Ministerial Order to take effect from 1st April 2017, based on a valuation date of 1st April 2015
- 2.2 At the start of 2015/16, 26 appeals which were made against values in the 2005 Valuation Roll remained outstanding. These had been referred to the Lands Tribunal for hearing.
- 2.3 At the start of the financial year, 41 Revaluation and 195 running roll appeals from the 2010 Revaluation cycle were outstanding.
- 2.4 The Assessor is required to maintain the Valuation Roll for his area by amending it to reflect a number of circumstances including physical changes to properties. Any such change to the Valuation Roll may be appealed by relevant parties.
- 2.5 The Assessor is required to maintain the Council Tax Valuation List for his area by amending it to reflect new, altered and demolished properties. Additionally he must dispose of any proposals which are made against any entry in the Council Tax Lists.

3.0 Current Position

3.1 Non-Domestic Rating Valuation

3.1.1 Revaluation 2005

The majority of the outstanding appeals relate to entries for Mobile Telecommunication Networks. Despite various efforts to engage with the relevant agents, and a request to the Lands Tribunal to move these forward, all 26 appeals remain outstanding.

3.1.2 Revaluation 2010

During 2015/16 10 Revaluation appeals were disposed of leaving 31 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

The year started with 195 running roll appeals outstanding. During the year a further 95 appeals were submitted and 167 appeals were disposed of leaving 123 outstanding. 26 of these have been referred to the Lands Tribunal.

3.1.4 Maintenance of the Valuation Roll

In the period from December 2015 to March 2016, 270 changes were made to the Valuation Roll to reflect new, deleted and amended properties, bringing the total for the financial year to 969.

3.1.5 2017 Revaluation

The working expectation is that revised Net Annual and Rateable Values will require to be delivered to the Scottish Government by September 2016. An internal Revaluation 2017 Project Team, under the chairmanship of the Depute Assessor, has been managing progress against a project plan.

Analysis of rentals, costs and other relevant information has largely been completed and at time of writing 8,003 (58.6%) out of 13,660 subjects have been revalued.

3.2 Council Tax Valuation

3.2.1 Maintenance of the Council Tax Valuation Lists

In the period from December 2015 to March 2016, 378 new dwellings were added to the Council Tax Lists for the area, bringing the total number of additions to 1,077 in the financial year. In the same period 123 houses were deleted bringing deletions for the year to 397.

3.2.2 Council Tax Proposals and Appeals

95 proposals and appeals were outstanding at the end of November 2015 and in the period to the end of the reporting year 114 were submitted. During that same period, 70 were disposed of, leaving 139 outstanding.

4.0 Recommendations

4.1 Members are asked to note:-

- (a) progress in relation to the disposal of Non-Domestic Rates appeals;
- (b) the progress in relation to carrying out the 2017 NDR Revaluation;
- (c) progress in relation to maintenance of the Valuation Roll and the Council Tax Valuation Lists; and
- (d) progress in relation to the disposal of Council Tax appeals.

Person to contact:

David Thomson (Assessor and ERO)

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DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Assessor & Electoral Registration Officer

Valuation Joint Board – 17 June 2016

Subject: Best Value - Performance Reporting and Planning

1.0 Purpose of Report

- 1.1 To update the members of the Joint Board on progress in relation to Best Value and, in particular, to advise on external performance reports for the year 2015/16.
- 1.2 To advise Board Members of the new performance standards established by the Electoral Commission.
- 1.3 To seek approval of the Valuation KPI targets for 2016/17.

2.0 Background

2.1 Best Value – General

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

2.2 Performance Monitoring/Key Performance Indicators

2.2.1 Performance in Valuation Functions

Assessors have, for some years now, provided measures of, primarily, Council Tax List and Valuation Roll performance to the Scottish Government. These also form the basis of the Board's Public Performance Reports. The performance targets for 2015/16 were approved by the Board at its meeting on 12th June 2015.

2.2.2 Performance in Electoral Registration Functions

During 2008, the Electoral Commission (EC) exercised its powers to set and monitor performance standards for electoral registration services.

Performance standards for EROs were published in July 2008 and for several years annual self-assessments against these standards were submitted to the Commission.

3.0 Progress

3.1 Performance Monitoring/Key Performance Indicators (KPIs)

3.1.1 Performance in Valuation Functions

The KPIs for the Joint Board area for the year 2015/16 have been compiled and are attached (Appendix 1).

Our performance in respect of maintenance of the Valuation Roll was up on 2014/15 at 6 months and the targets at both 3 and 6 months were met.

We did meet our target of making 98% of new Council Tax entries within 6 months but marginally missed the 3 month target of 95%. The reason for the latter was that a review of Self-Catering Unit subjects carried out in preparation for the 2017 Non-domestic Revaluation resulted in a significant number of these being deleted from the Valuation Roll and entered into the Council Tax list retrospectively.

Appendices 2(a) and 2(b) show performance over the period since the year 2000/01 and confirm that, despite various challenges, performance is being maintained at higher levels than historically was the case.

These statistics along with our targets for the year 2015/16 will be submitted to the Scottish Assessors' Association for collation and onward transmission to the Scottish Government.

3.1.2 Performance in Electoral Registration Functions

When the Transitional stage of Individual Electoral Registration (IER) commenced in 2014, the annual self-assessment against 10 Performance Standards, which had been in place for a number of years, was suspended.

Several sets of statistics have, however, been provided to the EC as part of their assessment of the progress in relation to the implementation of IER.

During 2015/16 the Electoral Commission consulted on a revised set of Performance Standards for the 'business-as-usual' stage of IER and published the final standards in March 2016. These standards are attached (Appendix 3) for members' information..

4.0 Next Steps

4.1 Performance Monitoring/Key Performance Indicators (KPIs)

4.1.1 The proposed KPI targets for 2016/17 are presented today for approval (see Appendix 1). Performance will remain a regular item for consideration and scrutiny at Management Meetings.

- 4.1.2 The above KPIs will be included in our Public Performance Reports which will be reviewed before being posted on our web site.
- 4.1.3 Steps have already been taken to ensure that DABVJB is compliant with the new EC Performance Standards and evidence of such will be provided to the EC as might be requested or required.
- 4.1.4 Statistics regarding both the annual electoral canvass and rolling registration will be supplied to the EC and the Cabinet Office in accordance with their timetabled requests.

5.0 Recommendations

Members are asked to:

- (a) Note the performance in relation to the Valuation Roll and Council Tax List KPIs for 2015/16;
- (b) Approve the KPI targets for 2016/17; and
- (c) To note the new Performance Standards set by the Electoral Commission and that the VJB will take such steps as are necessary to comply.

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Appendices

Appendix 1: KPI Statistics

Appendix 2(a): KPI trends – Valuation Roll

Appendix 2(b): KPI trends – Council Tax List

Appendix 3: Electoral Commission Performance Standards 2016



*Dunbartonshire and Argyll & Bute
Valuation Joint Board*

Best Value - Performance Reporting and Planning

KPI STATISTICS 2015/2016

Valuation Roll

Total No of entries as @ 1st April 2015 13,564
Total Rateable Value @ 1st April 2015 £328.7million

During the year, 969 amendments were made to the Valuation Roll within the following periods

Period	Actual 2014/15	Target 2015/16	Actual 2015/16	Target 2016/17
0-3 months	82%	80%	82%	83%
3-6 months	9%	14%	13%	12%
>6 months	9%	6%	5%	5%

Total No of entries as @ 31st March 2016 13,641
Total Rateable Value @ 31st March 2016 £330.0million

Council Tax

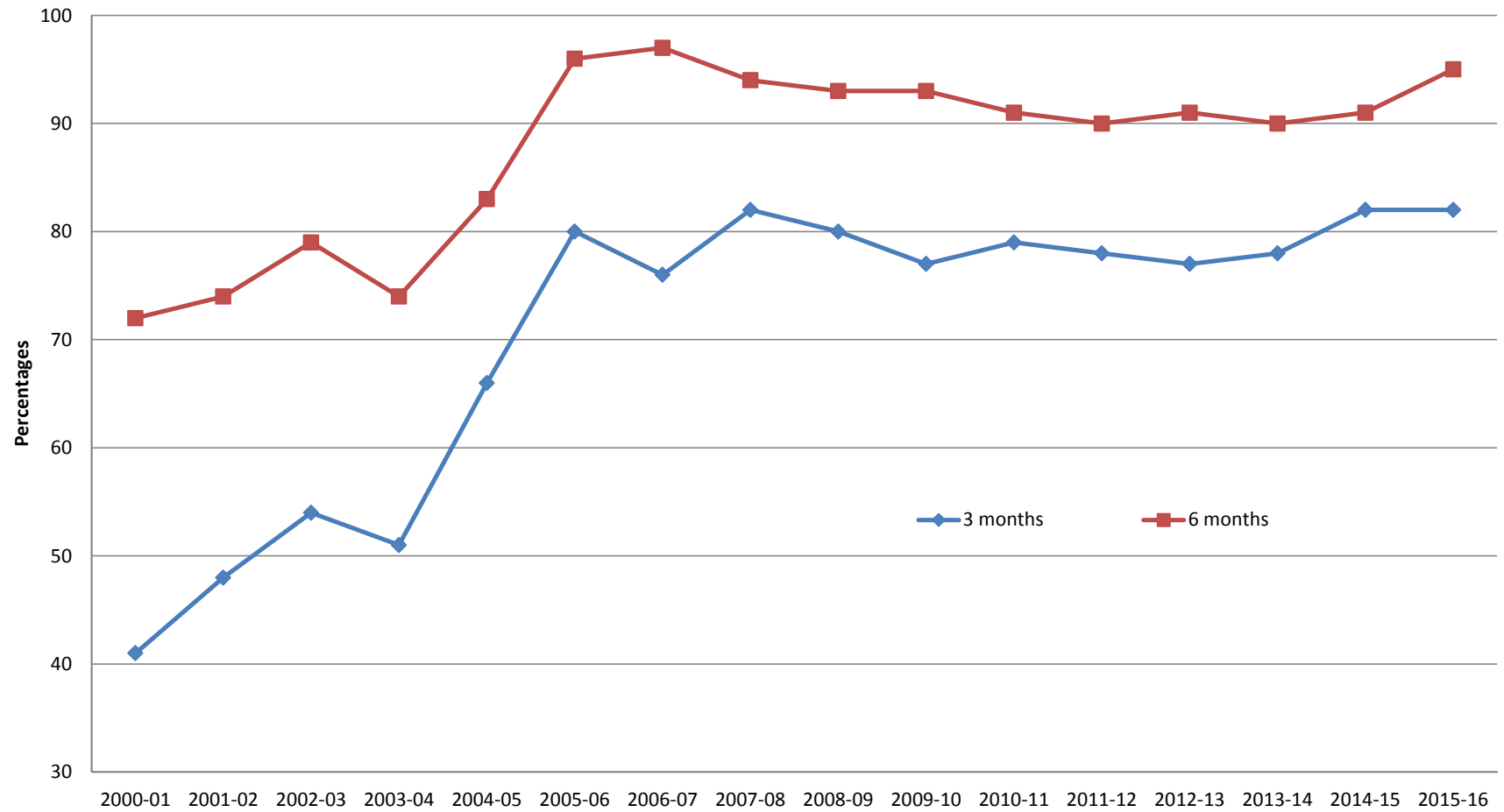
Total Number of entries @ 1st April 2015 143,184

1,077 new entries were added to the Valuation List within the following periods

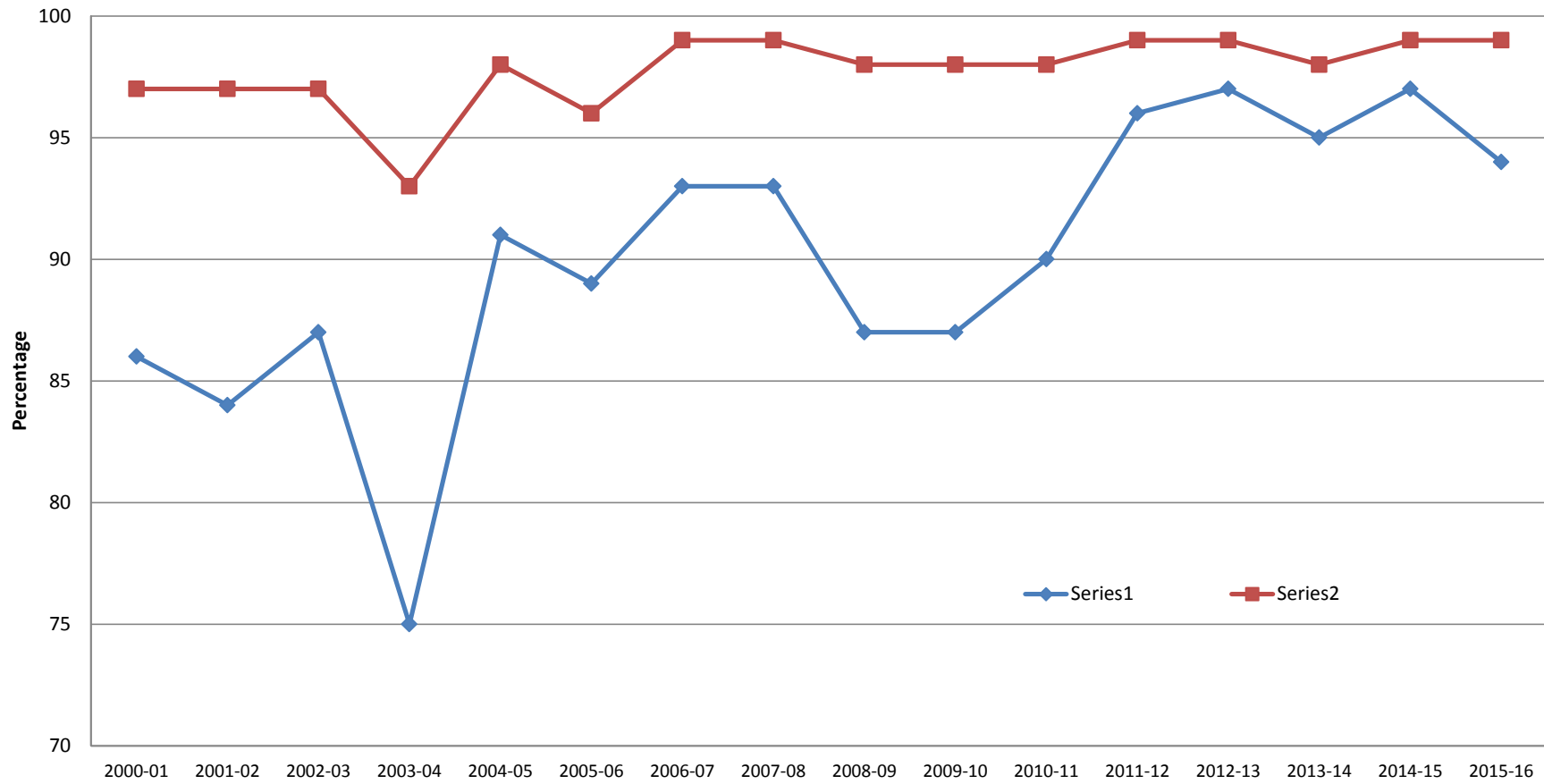
Period	Actual 2014/15	Target 2015/16	Actual 2015/16	Target 2016/17
0-3 months	97%	95%	94%	95%
3-6 months	2%	3%	5%	3%
>6 months	1%	2%	1%	2%

Total Number of entries @ 31st March 2016 143,864

Performance Appendix 2a - Valuation Roll KPIs 2000-2016



Peformance Appendix 2b - Council Tax KPIs 2000-2016



Performance standards for Electoral Registration Officers

March 2016

**Presented to Parliament pursuant to section 9A of the Political Parties,
Elections and Referendums Act 2000**

Contents

1 Overview.....	1
2 Performance standards for Electoral Registration Officers	3

1 Overview

Background

1.1 The Electoral Administration Act 2006 gave the Electoral Commission powers to set and monitor performance standards for electoral services. Under these provisions, the Commission may:

- determine and publish standards of performance for relevant electoral officers in Great Britain (Electoral Registration Officers (EROs), Returning Officers and Counting Officers)
- direct relevant officers to provide the Commission with reports regarding their performance against the published standards
- publish its assessment of the level of performance by relevant officers against the published standards

1.2 The Commission first set standards for EROs in July 2008, and revised the framework in September 2013 to support EROs in planning for and delivering the transition to Individual Electoral Registration (IER). We have now developed a new set of standards for EROs which aim to support them in planning for and delivering well-run electoral registration services under the new IER system, applicable across Great Britain. The Electoral Commission supports the extension of these performance standards to Northern Ireland once online registration is in place. We have also designed these standards to recognise, and be flexible enough to adapt to, the evolving landscape and emerging vision for electoral registration services.

The performance standards

1.3 The framework has been developed around key outcomes from the perspective of ensuring that all eligible people are able to participate in the electoral process, should they wish to do so, and of achieving electoral registers that are as accurate (including ensuring no fraudulent entries on the electoral register) and complete as possible. The standards focus on the following two key areas:

- Framework for the delivery of registration activity
- Delivery of registration activity to maintain accurate and complete registers

1.4 The Commission will continue provide EROs with guidance, tools and templates to support them in planning for and delivering well-run electoral registration services. These will set out what we expect EROs will need to have in place, and what we would expect to see when reviewing the information, to be able to be satisfied that the key outcomes of the standards can be delivered.

1.5 The following pages set out the new performance standards for EROs.

2 Performance standards for Electoral Registration Officers

Performance standard 1: Framework for the delivery of registration activity		
Outcome	What does the ERO need to do to achieve the outcome?	What will demonstrate how the outcome has been met?
Clear understanding of the particular challenges in your registration area	<ul style="list-style-type: none"> Identify and utilise data sources, as well as any other information you have, to highlight potential groups of electors who are less likely to be registered and develop a clear picture of the challenges in your area 	<ul style="list-style-type: none"> Public engagement strategy that includes: <ul style="list-style-type: none"> a ward level data analysis of the area priority areas identified by the ERO to target registration activity
Strategy for responding to the challenges in your registration area	<ul style="list-style-type: none"> Identify suitable internal and external partners who you believe can assist with ensuring all eligible electors are encouraged to register to vote Develop a strategy to respond to the challenges identified and incorporate into your registration plan 	<ul style="list-style-type: none"> Public engagement strategy that includes how the ERO will use the channels available to reach identified groups and existing electors. Including: <ul style="list-style-type: none"> Direct contact routes Local partners Media and advertising
Robust project planning methodology employed to enable delivery of activity to maintain accurate and	<ul style="list-style-type: none"> Evaluate and update your registration plan as appropriate to deliver your strategy Review the resources available to you taking into consideration: <ul style="list-style-type: none"> the activities required and the 	<ul style="list-style-type: none"> Overall project planning documentation, including a risk register, which is kept under regular review, and which includes: <ul style="list-style-type: none"> The objectives and success

complete registers	<p>ownership of these</p> <ul style="list-style-type: none"> - the timescales within which they need to be carried out - opportunities in the electoral calendar to maximise registration <ul style="list-style-type: none"> • Ensure the training requirements of the different staff involved in delivery are met • Plan activities with the internal and external partners you have identified as being helpful to meeting the challenge in the area • Put monitoring and evaluation measures in place to ensure the maximum effectiveness of all activities • Develop and maintain processes to identify any patterns of activity that might indicate potential integrity problems, including what steps are to be taken to deal with any such problems 	<p>measures to be used to monitor the impact of activity</p> <ul style="list-style-type: none"> - The resource requirements of the activity you plan to carry out - A timetable of deliverables and tasks for year round activity - The partnership activity you have planned - The evaluation measures you have in place for all activities carried out <ul style="list-style-type: none"> • Planning documents which clearly address potential integrity issues, how they would be identified and the actions to be taken in each case.
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Performance standard 2: Delivery of registration activity to maintain accurate and complete registers

Outcome	What does the ERO need to do to achieve the outcome?	What will demonstrate how the outcome has been met?
Effectively deliver your registration plan to ensure your register is as accurate and complete as possible	<ul style="list-style-type: none"> • Using information sources available identify existing electors who may no longer be eligible and ensure that all necessary steps are taken to remove that elector from the register • Using information sources available to you identify and target new electors, and ensure that all necessary steps are taken to add them to register including: <ul style="list-style-type: none"> - putting measures in place to encourage applications to register from identified new electors • Ensure a full and effective canvass of properties is carried out including making personal visits by trained canvassers where voter registration material has not been responded to. • Utilise available direct contact methods to determine the accuracy of entries on the register and encourage applications from new electors • Maintain an audit trail to demonstrate the registration activity you have carried out 	<ul style="list-style-type: none"> • Data that demonstrates local challenges have been met including: <ul style="list-style-type: none"> - Overall electorate figures - Number of attainers - Total number of electors deleted - Number of electors added to the register - Number of household enquiry forms issued and responded to and applications made as a result - Number of reviews of registration undertaken and total number of electors deleted as a result - Number of applications and registrations made through the exceptions - Number of electors registered through attestation • Summary of activities carried out with partnership organisations and their impact.

<p>Delivering a service in which residents and other stakeholders can have confidence</p>	<ul style="list-style-type: none"> • Identify and investigate patterns of activity that might indicate potential risks to the integrity of the register and take appropriate steps to deal with any such problems. • Ensure there is provision of comprehensive, accessible information on how to register • Ensure there are clear response mechanisms in place for electors to use if assistance is required • Timely supply of the register to those entitled to receive it 	<ul style="list-style-type: none"> • Details of how the approach to preventing and detecting electoral fraud is communicated to voters, candidates and other local contacts • Details of how feedback from electors is managed, including action taken and any changes to plans in response. • Date[s] supplied (including date[s] requested) for those entitled to receive the register on request
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DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Assessor & Electoral Registration Officer

Valuation Joint Board – 17 June 2016

Subject: Best Value – Service Planning

1.0 Purpose of Report

1.1 To seek Joint Board approval of:-

- (a) the April 2016 update to the 2014-17 Service Plan, and
- (b) the Annual Service Calendar for 2016/17.

2.0 Background

2.1 In June 2014 the Board approved a 3-year Service Plan for the period 2014-17 reflecting the strategic aims, operational and legislative requirements of the organisation over that period.

3.0 Progress

3.1 Service Plan

An update to the Service Plan, which reflects the continually changing environment that the Joint Board operates within, has been agreed by the Management Team and is attached for Board Members consideration and approval (Appendix 1).

3.2 Annual Calendar

An Annual Service Calendar which lays out the detailed operations and tasks for the 2016/17 year has also been agreed by the Management Team. It is attached (Appendix 2) for Members' consideration and approval.

4.0 Next Steps

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

5.0 Recommendations

Members are asked to approve:

- (a) The April 2016 update to the 2014-17 Service Plan; and
- (b) The Annual Service Calendar for 2016/17.

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Appendices

Appendix 1: April 2016 Update to Service Plan 2014-17

Appendix 2: Annual Service Calendar 2016/17.



*Dunbartonshire and Argyll & Bute
Valuation Joint Board*

ASSESSOR AND ELECTORAL REGISTRATION OFFICER

SERVICE PLAN 2014-2017

April 2016 Update

Background

Dunbartonshire and Argyll & Bute Valuation Joint Board is committed to a three-year Service Planning Schedule. The most recent Service Plan approved by the Joint Board covers the period 2014-2017.

As the environment in which the Board operates is constantly changing, there is a need to review the Service Plan annually. Rather than produce a fully revised Plan, however, this 'Update' includes such changes and new tasks as have occurred or been identified since approval of the main document. It should therefore be read along with the main 2014-17 Service Plan. Other than where new sections have been added, all references and numberings contained within this document refer back to the original Plan.

The Annual Calendar for 2016-17 will reflect the changes below.

PART ONE – SERVICE FUNCTION

1.0 Introduction

As at time of writing, the staffing complement stands at 54.69.

Following the referendum in September 2014, the new First Minister announced the establishment of a cross-party, independent Commission on Local Tax Reform. The Commission reported in February 2016 stating that the current system 'cannot go on' and presented the case for a system of local taxation based on a mix of income and property taxes. The future of Council Tax beyond 2016/17 is, therefore, uncertain, though the announcement in March 2016 by the current government of its intentions to amend, rather than replace, the existing system suggests that a variation of the existing system will operate for the remaining period of this Service Plan, at least.

2015 saw the first of the new form of canvass in the transition to Individual Electoral Registration (IER) and that transition was brought to a close on 1st December 2015 by Ministerial direction. Thus 2016 will require the first full 'business as usual' canvass under the new IER regime.

The Cabinet Office has, however, established a new, as yet unnamed, electoral programme which aims to remove some of the prescriptive and inefficient processes which were built into the new system. Thus the Valuation Joint Board will require to be prepared for further change.

The passing of the Scotland Act will devolve the legislative responsibility, including the franchise, for electoral registration in respect of Scottish Parliamentary and Local Government elections to the Scottish Government.

All of these services are underpinned by funding, largely from the three constituent Councils. A number of changes throughout 2015/16, including the introduction of IER, the vacation of Board premises by a tenant and the change to National

Insurance employer contributions for pension scheme members, have resulted in a significant budget gap. This funding gap will be met during 2016/17 by applying reserves, however, it is very clear that a focus throughout the year will be on making such changes as will close that gap over a period of 1-2 years.

1.1 Valuation Roll

The total rateable value of 13,641 subjects at 1st April 2016 is £330,031,558

The main focus in the non-domestic rating function during 2016/17 will be the delivery of the 2017 Revaluation. This involves providing indicative values to the Scottish Government by September 2016, a likely 'go-public' of these proposals in the autumn of the year and the publication of new Valuation Rolls and issue of Valuation Notices in March 2017.

1.2 Valuation List

At 1st April 2016 there were 143,864 properties in the Council Tax Valuation List for the Joint Board area.

1.3 Electoral Register

At publication of registers on 1st December 2015, the total electorate for the Joint Board area was 218,668, which was down from 223,594 at publication in February 2015. This was largely due to the removal of 4,669 electors who had neither been confirmed nor verified by the end of the Transition to IER.

The end of Transition to IER also brought about the end of the Cabinet Office commitment to fund EROs for the additional costs of IER. This absence of funding was the assumption adopted for budget planning for 2016/17, though at the time of writing there have been indications that funding will become available during the year. There is, however, no commitment regarding the level of funding, at least part of which is likely to be subject to a bid process.

The canvass which preceded the publication of registers in December 2015 was the first full one under IER and it proved to be very different and very much more expensive than before. We will use the lessons learned during that canvass to amend processes, where possible, for the 2016 canvass.

2016/17 will see two planned national electoral events, the Scottish Parliamentary election in May and the Referendum on the UK's future involvement in the European Union in June. Planning for these is ongoing. It is also known that a by-election will take place in one Argyll & Bute Council ward in June and others may follow throughout the year.

As stated above, the Scotland Act will devolve the legislative responsibility, including the franchise, for electoral registration in respect of Scottish Parliamentary and Local Government elections to the Scottish Government. This opens up a whole new prospect of differing legislation regulating registration in respect of the local government register and the UK Parliamentary Register.

1.4 Other Functions

The Publication Scheme, which is published as a requirement of the Freedom of Information (Scotland) Act, will require to be revised in May 2017 and work will be completed during 2016/17 to facilitate this.

The Joint Board's Records Management Plan was approved in February 2016, subject to an Action/Improvement Plan. Attention will be paid to detailing the requirements and implementing the plan during 2016/17.

The Re-Use of Public Sector Information Regulations will require to be implemented in respect of the Joint Board's Information and data held.

PART TWO – CORE OBJECTIVES

2.1 Valuation Roll

- 2.1.2 At time of writing, 45 appeals from Revaluation 2010 remain outstanding at the Lands Tribunal.
- 2.1.4 At time of writing, first pass valuations for the 2017 Revaluation have been completed for around 48% of properties. Valuation staff will continue to focus on Revaluation with delivery of all draft valuations to the Scottish Government planned for completion by late summer/early autumn 2016. Revised values will be made available to the public by arrangement with the Scottish Government and Valuations Notices will be issued in March 2017.
- 2.1.5 Two Revaluation 2010 appeals in respect of the designated gas utility subjects were withdrawn during 2015/16, leaving only one 2005 appeal outstanding. Efforts will be made to dispose of that appeal during 2016/17. Progress in preparing values for the 2017 Revaluation is ongoing through discussion with VOA colleagues and ratepayers representatives.
- 2.1.6 Despite a general Scottish Government consultation on Non-Domestic Rating in 2013 and a further review of the appeals process during late 2014/early 2015, there have been no indications that any significant change will be effected for/at the Revaluation.

2.2 Council Tax List

- 2.2.3 Based on the proposals for change to the Council Tax system announced by the party in government in March 2016, there is the potential for increased appeal activity in the higher bands.
- 2.2.4 Despite the findings of the Commission on Local Tax Reform, which reported in February 2016, there remains little likelihood of a Council Tax Revaluation in the short to medium term, though this may be dependent upon the outcome of the Scottish Parliamentary election in May 2016.

2.3 Electoral Register

- 2.3.1 See above for comments and changes related to the end of Transition to IER. The 2016/17 year will be the first year under 'business-as-usual' in IER, albeit a very different 'business-as-usual' to that which existed before the new system. A review of the 2015 canvass will be completed as part of the planning for the 2016 canvass. The increased costs of canvassing under the new system have resulted in the decision being taken to visit each relevant household during the canvass only once.
- 2.3.2 Rolling registration processes will continue to be reviewed with a view to improving process and reducing costs wherever possible.

- 2.3.4 Election/Referendum Registers and Lists of Absent/Postal/Proxy voters etc will be produced for the following known electoral events.

Election /Referendum	Date
Scottish Parliamentary Election	5 th May 2016
Oban North & Lorne By-election	2 nd June 2016
Referendum on UK membership of EU	23 rd June 2016

Further, preparations and planning for the 2017 Local Government Elections will be ongoing throughout the 2016/17 year.

- 2.3.7 It has become probable that any IER funding for 2016/17 will involve some form of bid process, likely to be submitted in January 2017.
- 2.3.8 The Local Government Boundary Commission will present their Review to Scottish Ministers in Spring 2016 and the working assumption is that the changes will require to be effected in registers published on 1st December 2016.

2.4 Corporate Governance

- 2.4.2 To ensure compliance with the Code of Conduct, annual checks on membership of the RICS will be carried out for all professional staff.
- 2.4.4 A revised version of the Code of Corporate Governance was approved by the Joint Board at its meeting in November 2015, subject to the insertion of guidance on Member training. A further revised version will therefore be presented to the Joint Board for approval in June 2016.
- 2.4.6 The Reporting Framework was substantially revised during 2015/16 but will need to be reviewed on an ongoing basis to take account of any new requirements, including the recently published performance standards for the Electoral Commission. In March 2016 the Electoral Commission published its first set of post IER transition 'Business as Usual' Performance Standards. Although the Commission's approach to monitoring these standards is yet to be finalised, it is clear that EROs who are deemed to be 'a risk' will be required to submit relevant documents to evidence compliance with the standards in July. All EROs will be required to complete a canvass progress survey in October and statistical returns following publication on 1st December.
- 2.4.8 In line with the recently approved Driving at Work Policy, checks will be carried out to ensure that driving licences, insurances and MOT certificates are all compliant with the requirements of the policy.

2.5 Accountability

- 2.5.4 See 2.4.6 above re changes to the Reporting Framework.

2.6 Best Value

2.6.1 The Performance Framework will be revised in line with the new EC Performance Standards referred to at 2.4.6 above.

2.8 Staffing and Personnel Matters

2.8.2 The Training and Development Policy will be reviewed during 2016/17 to investigate ways of better aligning day-to day operations and training need with corporate priorities and objectives.

2.8.5 Subsequent to an inspection by the Scottish Fire and Rescue Service, a review of our Fire Safety arrangements, including a review of supporting documentation, will be carried out during 2016/17.

2.9 Finance and Budgeting

2.9.3 In line with West Dunbartonshire Council's current preference, the use of debit cards will be investigated as a means of improving the efficiency of procurement procedures.

2.10 Information Technology

2.10.1 The SLA governing the support services provide by West Dunbartonshire Council will be reviewed by November 2016.

2.10.2 A new Unix server, procured during 2015/16, will go live in April 2016, as will domain controller servers in each location. A new back-up server for the EROS application will be procured and implemented prior to February 2017. A fibre optic broadband line to our Campbeltown office has been ordered and will be installed in liaison with the service provider.

2.10.3 A combination of the WDC Modernisation and Property Asset Rationalisation programmes will require the location of the Joint Board's back-up Electoral Management System server to be moved. The timing will be confirmed in liaison with WDC.

2.10.6 The NDR appeals process will be reviewed and any ICT developments required to effect improvements will be implemented before April 2017. The Assessors 'Progress' system will also be developed to identify subjects which have been affected by the recent Mazars v Woolway (VO) Supreme court decision.

2.10.8 The EROS Electoral Management System will continue to be developed to provide improved functionality and reporting capability. Upgrades will be installed in a planned manner on receipt from the suppliers.

2.10.9 The shared network structure which is required for the implementation of the Records Management Action Plan will be completed and the data migration managed.

2.10.10 The main areas of portal development during 2016/17 will be the changes required to effect the 2017 Revaluation, including the addition of new codes to indicate subjects affected by recent case law (see 2.10.6 above). A more minor piece of work will be required to review the 'Valuation Method' and 'Occupier Type' codes which are exported to the portal in weekly updates.

2.11 Freedom of Information

2.11.2 Our Model Publication Scheme is due for renewal in May 2017 and, particularly with the Commissioner having indicated that the Model Publication Scheme is likely to be reviewed, work will be required in the last quarter of 2016/17 to revise our application of the Scheme.

2.12 Key Partnerships

2.12.1 The Service Level agreement which governs the provision of support services by West Dunbartonshire Council will be reviewed by November 2016.

2.12.7 Although the Transition to IER is complete, the Cabinet Office (CO) has established a new electoral change programme which will further review the processes involved in registration. The workings of this programme, including suggested pilots, will be monitored for improvement actions. In any event, the CO will remain a partner in the registration process through their involvement with the Government Digital Service.

2.13 Records Management

2.13.1 The Joint Board's Records Management Plan was approved in February 2016, subject to an Action/Improvement Plan. Attention will be paid to detailing the requirements and implementing the plan during 2016/17. In particular, the new shared network will continue to be rolled out along with security measures for access and protocols for its use.

2.15 Miscellaneous

2.15.4 West Dunbartonshire Council's Education Technical Service terminated their lease and occupation of part of 235 Dumbarton Road, Clydebank on 31st March 2016. Seeking tenants for that part of the building will form part of an ongoing review of the Board's property requirements. Further, it is expected that the property shared with Argyll & Bute Council at Witchburn Road in Campbeltown will close in the summer of 2016. Alternative accommodation will be sought in partnership with ABC.

2.15.5 The Re-use of Public Information Regulations 2015 provide a public right to re-use information that public sector bodies must produce, hold, collect or disseminate within their 'public task'. A Joint Board Policy will be developed and implemented during 2016/17.

PART THREE

KEY ACTIVITIES AND OUTCOMES

Key To Business Objectives

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

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

3.1 THE VALUATION ROLL

3.1.1 Maintenance of the Valuation Roll - As per 2014-17 Service Plan, though throughout 2016/17 any change which is effected in the running roll will have to be replicated in the draft Revaluation Roll.

3.1.2 Revaluation 2010 – Settlement of Appeals/3.1.3 Running Roll Appeals - As per 2014-17 Service Plan

At April 2016 all Revaluation appeals had been disposed of or had been referred to the Lands Tribunal. The Assessor has no/little control over the timing or the procedures to be adopted in the disposal of these appeals.

3.1.4 Revaluation 2017 (to include 3.1.5 Gas Utility) - As per 2014-17 Service Plan, but see Separate Revaluation Timetable for more detail.

The working assumption is that all (draft values) will be provided to Scottish Government in September 2016.

3.1.6 Review of NDR Appeals Process

Any changes arising from new legislation will be addressed and timetabled as required.

3.1.7 Review of Tribunals System - As per 2014-17 Service Plan

3.2 THE COUNCIL TAX VALUATION LIST – All as per 2014-17 Service Plan

3.3 THE ELECTORAL REGISTER

3.3.1 Annual Register of Electors

The publication of new registers takes place by 1st December based on an annual canvass which extends from July– November. For planning purposes, a working start date of 1st July will be adopted.

Part of the pre-IER canvass process was to check all initial non-returns to Council Tax and other data sources. This is no longer permitted and has been removed from the Service Plan which was drafted in 2014. Some dates in the table below have changed from previous years.

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review canvass procedures, including door-to-door canvass, and telephone/Internet/SMS facility.	3,7,9,10,11,12,13	ERO/PAO	April/July

(b)	Invite tenders for printing and issuing canvass forms.	3,9,10,11,12,13,14	PAO	April
(c)	Award contract for above.	3,9,10,11,12,13,14	ERO/PAO	Mid May
(d)	Recruit door-to-door canvassers and order resources	3,8,9,10,13	PAO	June/July
(e)	Train door-to-door canvassers, and provide resources	3,8,10,11,13	PAO	Early September
(f)	Obtain potential 'attainer' information from education authorities and populate EROS as appropriate	3,6,9,10,11,12,13,14	Admin Supervisors	Quarterly
(g)	Prepare file of properties to be canvassed.	3,9	PAO/Admin Manager	Mid June
(h)	Issue of HEF Forms (Initially) and ITR forms (subsequently) and, where appropriate, reminders to all households in accordance with annually established timetables.	3,9,10,11,12,13,14	PAO/Admin Manager /Admin Supervisors	1 st July - September
(j)	Complete door-to-door canvass in accordance with annually established timetables.	3,7,9,10,11,13	PAO/Admin Manager /Admin Supervisors	September – October
(k)	Collect and collate canvass returns, including door-to-door returns	3,7,9,10,11,13	PAO/Admin Manager /Admin Supervisors	July – November
(l)	Scan and reference canvass returns.	3,9,10,11,13	Admin Supervisors	July – November
(m)	Receive electronic returns from telephone/internet/SMS service	3,7,9,10,11,13	Admin Supervisors	July – November
(n)	Process changes, flags etc., including opt-outs, in EROS system and follow-up enquiries, absent vote applications etc.	3,9,10,11,13	Admin Supervisors	July – November
(o)	Check changes to source document where appropriate	3,9,10,11,13	Admin Supervisors	July – November
(p)	Provide Senior Managers with canvass progress reports, including electronic service returns	3,9,11	Admin Manager	Fortnightly during canvass
(r)	Produce and publish 'Full/Electoral' and 'Edited/Open' Registers, in accordance with statutory timetables, for provision to Government Departments and sale to Credit Reference Agencies.	3,7,9,10,12,14	PAO/Admin Manager	By 1 st December
(s)	Timeous provision of Registers to appropriate bodies and places, including places of public display, in accordance with statute and EC Performance Requirements	3,7,9,10,12,14	Admin Supervisors	December
(t)	Answer all ad-hoc enquiries from current, past and potential electors in accordance with DAB VJB Working Practices.	3,7,10,12,14	All relevant staff	Continuous
(u)	Maintain a record of sale and supply of registers in accordance with auditor requirements	7,10,12	Admin Supervisors	Continuous
(v)	Production of Electoral statistics to GROS in line with statutory requirement	7,11	Admin Manager	December
(x)	Provision of performance self-assessment and electoral performance statistics to Electoral Commission	7,9,11,12,13	PAO/Admin Manager	December or as requested
(y)	Maintain address Data Standards in EROS database	3,6,7,9,10,11,12,13	PAO	Ongoing

3.3.2 Maintenance of Register of Electors - As per 2014-17 Service Plan, though processes will be reviewed continually for improvement and efficiency

3.3.3 Extension of Franchise to 16 & 17 Year Olds

The initial capture of young persons, initially, for the 2014 Referendum on Scottish independence and subsequently when the local government franchise was extended is now complete and the registration of 'young persons' is fully integrated into 'business-as-usual' processes.

3.3.4 Elections/Electoral Events - As per 2014-17 Service Plan plus the recently announced referendum on UK membership of the EU.

In conjunction with the relevant ROs, detailed timetables and election/referendum plans have been drafted in relation to the planned election on 5th May 2016, the by-election on 2nd June 2016 and the referendum on 23rd June 2016. Similarly, throughout 2016/17, timetables and plans will be developed in preparation for the Local Government elections in May 2017.

Also add the following:

Item	Description	Objective(s)	Ownership	Date/Recurrence
(m)	Ensure that caveats are renewed	3,6,12	ERO	Annually in March/April

3.3.5/3.3.6 Absent Voters – Collection/Refresh of Personal Identifiers - As per 2014-17 Service Plan

3.3.7 Individual Registration

With the Transition to IER having been completed, all relevant processes etc have been integrated into the normal workflows of the office. The need to submit a Need based bid for funding is likely to remain, however.

3.3.8 Boundary Changes - As per 2014-17 Service Plan but note that item 3.3.8(b), has been amended as below.

Item	Description	Objective(s)	Ownership	Date/Recurrence
(b)	Adjustments to Register to accord with new ward or constituency boundaries as required by any boundary review or voting system. In particular, effect the changes required as a result of the Local Government Boundary Review	3,6,7,9,11,13	PAO/ Admin Manager	As required To take effect at 2017 Local Govt election

3.3.9 ER Data Standards - As per 2014-17 Service Plan

3.4 CORPORATE GOVERNANCE - As per 2014-17 Service Plan, subject to the following amendments

3.4.2 Probity and Propriety

Item	Description	Objective(s)	Ownership	Date/Recurrence
(f)	Check RICS membership of all professional staff	1,2,4,5,8,12	Depute Assessor	Annually, April

3.4.4 Corporate Governance, Defalcation Procedures and Fraud Prevention

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review Corporate Governance Statement, specifically to include reference to Board Member training	12	Assessor	June 2016

3.4.6 Performance Management, Planning & Reporting

Item	Description	Objective(s)	Ownership	Date/Recurrence
(e)	Continue to develop and review Reporting Framework including the suite of performance reports relevant to key activities. Specifically, to review the Reporting Framework in light of the revised Electoral Commission Reporting requirements	1-6,11,13	Assessor	Continuously reviewed Following Publication
		1-6,11,13	Assessor	
(i)	Comply with requirements of EC Performance regime including:- <ul style="list-style-type: none">• Submission of documents to support compliance with standards• Completion of mid-canvass survey• Submit statistical returns	3,6,7,9,11,12	ERO/PAO PAO Admin Manager	On request October December

3.4.8 Personnel etc Policies and Procedures

Item	Description	Objective(s)	Ownership	Date/Recurrence
(f)	Check Driving Licences, Insurances and MOTs	8,9,12,13	Secretaries	Annually or on renewal

3.5 ACCOUNTABILITY

All as per 2014-17 Service Plan

3.6 BEST VALUE

All as per 2014-17 Service Plan but note revised Electoral Commission Performance Standards and requirements pertaining.

3.7 EQUALITIES

All as per 2014-17 Service Plan.

3.8 STAFFING AND PERSONNEL MATTERS

As per 2014-17 Service Plan, subject to the variations below.

3.8.2 Training and Development Policy

Item	Description	Objective(s)	Ownership	Date/Recurrence
(f)	Review Training and Development policy, specifically to consider better alignment of training provision with corporate priorities and objectives	7,8,10,11,13,14	Management Team	During 2016 (Dec Board meeting)
(t)	Complete Core Training modules	8,9,10,11,13	All Staff	Annually, prior to PDP

3.8.5 Health & Safety Policy

Item	Description	Objective(s)	Ownership	Date/Recurrence
(g)	Review of Fire Safety arrangements including supporting Documentation	8,11	H & S Committees	Spring 2016

3.9 FINANCE AND BUDGETING

As per 2014-17 Service Plan and 2015 update with the following addition/variations

3.9.3 Financial Procedures

Item	Description	Objective(s)	Ownership	Date/Recurrence
(e)	Consider the use of debit cards for procurement purposes and implement if appropriate	7,9,11,13	Assessor	May 2016

3.10 INFORMATION TECHNOLOGY

3.10.1 Business Systems Support

As per 2014-17 Service Plan but noting that the annual review of the IS Strategy will take place in June/July and the Service Level Agreement which governs WDC's ICT support will be updated by November 2016.

3.10.2 ICT Asset Management

As per 2014-17 Service Plan amended as below.

Item	Description	Objective(s)	Ownership	Date/Recurrence
(g)	Install 2 x Local Area Network Servers	1-6,9,11,13	Depute Assessor/ WDC ICT	April 2016
(h)	Install Unix Server	1,2,4,5,9,11,13	Depute Assessor/ WDC ICT	April 2016
(i)	Install fixed fibre communications line to Bolgam street Campbeltown office. (This replaces 3.10.2 (f) in original Service Plan)	1-6,8,9,11,13	Depute Assessor/ Systems Officer/ WDC ICT	To be agreed with service provider
(j)	Review MFD/printing requirements and agree new provision/contracts	9,11,13	Depute Assessor/WDC procurement team	By October 2016
(k)	Procure and install back-up sever for EMS	3,6,9,11,13	Depute Assessor/ Systems Officer/ WDC ICT	By February 2017

3.10.3 WDC Modernisation Programme

The WDC Property Rationalisation and ICT Modernisation programmes have the following combined effects

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Move back-up EROS server to new location	3,6,7,9,13	WDC ICT	TBC
(c)	Migrate remote workers to new two-factor authentication application	7,8,9,13	WDC ICT	TBC

3.10.4 Data Protection - As per 2014-17 Service Plan

3.10.5 Freedom of Information - As per 2014-17 Service Plan, noting the work required in 2016/17 to revise Model Publication Scheme.

3.10.6/3.10.7 Assessors Progress System

As per 2014-17 Service Plan with following notes/variations:-

Item	Description	Objective(s)	Ownership	Date/Recurrence
(c)	Maintain and further develop system to meet agreed business requirements of internal working groups and Management Team.	1,2,4,5,7,8,9,11,13	Depute, Systems Officer, Analyst/Programmer	Up to Sept 2015
	Specifically, to review and improve the appeals processes		Depute/Valuation Working Group/ Analyst/ Programmer	By March 2017
(f)	Develop and test system to provide additional flags for Portal. Specifically to develop and implement new 'Mazars' flag (See also 3.10.10(h) – extract routines)	1,2,4,5,7,8,9,11,13	Analyst/Programmer	By September but see portal timetables
(i)	Review 'Valuation Method' and 'Occupier Type' codes and amend where required.	1,3,7,9,11,12	Depute/ Valuation staff	By June 2016

3.10.8 EROS II Electoral System

As per 2014-17 Service Plan with following amendment

Item	Description	Objective(s)	Ownership	Date/Recurrence
(d)	(Where appropriate, test and) Implement upgraded versions of EROS, specifically to implement improved functionality and reporting capability	3,6,8,9,10,11,13	PAO/ Systems Officer	ASAP on receipt

3.10.9 Satellite Systems - As per 2014-17 Service Plan with the following addition

Item	Description	Objective(s)	Ownership	Date/Recurrence
(i)	Complete development of shared network and manage data migration in line with Records Management Implementation Plan	7,9,11,12,13	Depute/Systems Officer	Ongoing

3.10.10 Assessors Portal Project - As per 2014-17 Service Plan, but note Mazars development at 3.10.6(i) above (requirement and timetable to be confirmed) and review of 'Valuation Method' and 'Occupier Type' codes at 3.10.6(i).

3.10.11 Web Site - As per 2014-17 Service Plan

3.10.12 Intranet - As per 2014-17 Service Plan

3.10.13 Development/implementation of Other Systems - As per 2014-17 Service Plan but note that procurement and implementation of 'Apex Sketch' is unlikely to proceed.

3.11 FREEDOM OF INFORMATION - As per 2014-17 Service Plan, as amended in 2015, and noting the work required in 2016/17 to facilitate the review of the Publication Scheme scheduled for May 2017.

3.12 KEY PARTNERSHIPS

As per 2014-17 Service Plan except where noted below:-

3.12.1 Support Services West Dunbartonshire Council

WDC no longer holds Corporate Services in the format that the Assessor previously attended so 3.12.1(l) has been removed.

Item	Description	Objective(s)	Ownership	Date/Recurrence
(m)	Attend WDC Senior Manager's Network meetings	7,8,9	Management Team members	Quarterly or as scheduled
(n)	Review Service Level Agreement with WDC	7,9,13	Assessor & ERO	Nov/Dec Board meeting

3.12.3 Scottish Assessors Association

The Assessor is no longer a member of the Scottish Assessors Association Executive Committee so 3.12.3(c) removed.

3.12.7 Cabinet Office

The majority of actions in the 2014/17 Service Plan are complete but liaison with the CO will be ongoing at least for the life of the Electoral transformation programme and through the GDS.

3.12.8 DABVJB Staff – As per 2014/17 Service Plan but note at, 3.8.3(a) that the timing of the staff survey has been reverted back to July to avoid the heavy electoral timetables in May and June.

3.12.9 External Suppliers - As per 2014-17 Service Plan as updated in 2015 with the following addition:-

Item	Description	Objective(s)	Ownership	Date/Recurrence
(j)	Appoint professional agent to let unoccupied part of 235 Dumbarton Road	9,13	Assessor	Following confirmation of entity to be let

3.13 RECORDS MANAGEMENT

Item	Description	Objective(s)	Ownership	Date/Recurrence
(d)	Implement Plan locally, including data storage protocols, retention policies, destruction policies etc	1-6,7,8,9,11,12,13,14	Depute Assessor	Detailed action plan to be devised
(e)	Staff Training for above	1-6,7,8,9,11,13,14	Depute Assessor	As per above action plan
(f)	Review Records Management Policy	1-6,7,8,9,11,13,14	Depute Assessor	Annually, September
(g)	Review Business Classification Scheme	1-6,7,8,9,11,13,14	Depute Assessor	Annually, September
(h)	Implement Data Structure/Shared Network Drive Project	1-6,7,8,9,11,13,14	Depute Assessor	May 2016/ ongoing

3.14 CLIMATE CHANGE - As per 2014-17 Service Plan

3.15 MISCELLANEOUS

3.15.1 Consultations No specific actions or update required

3.15.2 Corporate Address Gazetteers/Maintenance of UPRNS No specific actions or update required

3.15.3 Print and Mail Services Now integrated into canvass preparations.

3.15.4 Council Asset Review/Rationalisation

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Investigate options for utilisation of the space and alternatives for replacing lost income at 235 Dumbarton Road, Clydebank	7,9,13	Assessor/Depute	Ongoing
(b)	Investigate options and secure alternative storage accommodation in Campbeltown.	1-6,7,9,13	Assessor/Depute/DA/Admin Manager	Prior to Summer 2016

3.15.5 Re-Use of Public Sector Information

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Develop and obtain Board approval of Re-use of PSI Policy including Asset List, request procedure and complaints procedure	9,10,12,14	Assessor	June 2016
(b)	Implement above, including staff awareness	9,10,12,14	Assessor	Following approval

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

ANNUAL SERVICE CALENDAR 2016-17

Due to the potential for it to be unwieldy and difficulty to read, the Annual Service Calendar for 2016/17 excludes some Service Plan items where they;

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

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Assessor & Electoral Registration Officer

Valuation Joint Board – 17 June 2016

Subject: Best Value – Audit Update

1.0 Purpose of Report

- 1.1 To present the Report of the Internal Audit of the Joint Board's Governance Structures and Procedures carried out during 2015/16.
- 1.2 To approve the Action Plan contained within the above report.
- 1.3 To advise members of the Audit Plan agreed with Audit Scotland during 2015/16.

2.0 Background

- 2.1 The audit process supports the Joint Board's improvement efforts and management planning.
- 2.2 Internal Audit Services are provided by West Dunbartonshire Council.

3.0 Progress

3.1 Internal Audit of the Joint Board

- 3.1.1 During 2015/16, Internal Audit carried out a review of our Governance Structures and Procedures. In their report (see Appendix 1), which was presented in April 2016, auditors concluded that the systems examined were working effectively.
- 3.1.2 The review did, however, highlight that opportunities exist to strengthen internal controls and enhance the service provided. Details of these opportunities are included in the Action Plan, which forms Section 3 of the report.

3.2 External Audit of the Joint Board

- 3.2.1 The finances of the Joint Board for 2015/16 will be audited by Audit Scotland who completed initial investigations into systems during the year.
- 3.2.2 An Audit Plan (see Appendix 2) was completed which identified areas of risk to include:
 - **Management Override of Controls** –It was noted that management is in a unique position to perpetrate fraud because of their ability to

manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively.

- **Management Commentary** – Officers may have to refer to Government Financial Reporting Manual guidance in order to construct a fully compliant commentary.
- **Individual Electoral Registration Funding Gap** – It was a recognised risk that the Joint Board may not receive funding to cover the additional cost of the 2015/16 canvass.

3.2.3 The Audit Plan also contains the Sources of Assurance which are in place to mitigate these risks and the areas for audit activity in relation to the preparation of the 2015/16 accounts.

4.0 Next Steps

4.1 The Assessor and ERO, along with the members of the Joint Board's Management Team, will address the actions contained within the Action Plan of the audit of Governance and will report on progress at regular Management Team Meetings.

4.2 Audit Scotland will test the assurances provided at 3.2.3 above and report the extent of any risk in due course.

5.0 Recommendations

Members are asked to:

- (a) To note the contents of the Internal Audit of Governance Structures and Procedures and approve the contents of the Action Plan; and
- (b) To note the content of the 2015/16 External Audit Plan and the sources of assurance which are already in place to mitigate the potential risks identified.

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Appendices

Appendix 1: Internal Audit Report on Governance Structures and Procedures

Appendix 2: External Audit Plan 2015/16

INTERNAL AUDIT SERVICES
REPORT REF No S/019/16 (Apr 2016)

**Dunbartonshire and Argyll & Bute
Valuation Joint Board, general
governance structures and procedures
Audit**



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Personnel referred to in this report :

David Thomson:	Assessor and ERO
Robert Nicol:	Depute Assessor and ERO
June Nelson:	Principal Admin Officer
Claire Andrews:	Internal Audit

1. DIRECTOR'S SUMMARY

General

An audit was conducted on the general governance structures and procedures at the Dunbartonshire and Argyll & Bute Joint Valuation Board and we are pleased to report that the systems examined are working effectively.

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

- Improvement to the budget control review process
- Improvement to the procurement policies and procedures

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

2. MAIN REPORT

2.1 INTRODUCTION

- 2.1.1 An audit was carried out on the general governance, structures and procedures of the Dunbartonshire and Argyll & Bute Joint Valuation Board as part of Internal Audit's Planned Programme of Audits.

2.2 SCOPE AND OBJECTIVES

- 2.2.1 The audit objective was to determine the adequacy of the general governance structures and procedures. The following procedures were performed in order to determine the general governance structures and procedures in place and the DABVJB's adherence to them.
- 2.2.2 Review of the following procedures and regulations documents to confirm their adequacy:
- VJB Delegated Powers
 - VJB Financial Regulations
 - VJB Standing Orders
 - VJB Complaints Handling Procedures
 - VJB Customer Complaints Leaflet
 - Code of Conduct for Employees
 - Code of Corporate Governance
- 2.2.3 Review of the Budget setting process including the approved budget for 2016-2017 and the Budgetary Control Review Process throughout the year to confirm adherence to the financial regulations.
- 2.2.4 The complaints log was reviewed to ensure completeness of the data being retained as per the SPSO requirements.
- 2.2.5 The register of interest and hospitality was reviewed to confirm adherence to the regulations.
- 2.2.6 Details of the sales process and sales made during the year to determine the robustness of the process and the accuracy of the information retained.
- 2.2.7 The detailed procurement process to determine the systems in place and the robustness of the policies.
- 2.2.8 An audit launch meeting was held with David Thomson.

2.3 FINDINGS

- 2.3.1 The findings are based upon evidence obtained from stratified sampling/ substantive testing.
- 2.3.2 The audit was conducted in conformance with the Public Sector Internal Audit Standards (PSIAS).
- 2.3.3 This report details all points arising during the audit review, full details of which are included in the Action plan contained within Section 3 of this report. We stress that these are the points arising via the planned programme of work and are not necessarily all of the issues that may exist.
- 2.3.4 In addition to the findings in the action plan below we reviewed the budget setting process which appears to be robust and working as expected; and the register of gifts and hospitality was reviewed and was operating as expected. Therefore there are no internal audit recommendations on these processes.
- 2.3.5 The factual accuracy of this report has been verified by the officers involved in the audit.
- 2.3.6 Audit would like to thank all staff involved in the audit process for their time and assistance.

3.	Action Plan: VJB - General Governance Structures & Procedures S.019.16
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Ref. No.	Finding	Recommendation	Priority	Management Comment	Manager Responsible	Date to be Completed
1	<p>Register of Interest Completeness</p> <p>Currently there are no entries on the Register of Interest; from discussions it is understood if someone is assigned a case where they have an interest they hand the case over to another team member and don't perform any work on it.</p>	It is recommended in instances where employees are handing cases over to other team members this be recorded on the Register of Interest to demonstrate the action that has been taken. This would be recorded in the relevant section of the form.	Low Risk	In accordance with the Code of Conduct, all such instances should be logged in the ROI. Staff will therefore be reminded of the policy.	David Thomson	April 2016
2	<p>Complaints Log Completeness</p> <p>Each of the complaints were reviewed in line with the requirements of the SPSO</p> <ul style="list-style-type: none"> One had very little detail of the complaint One only had a partial address recorded Eight had no contact details, only an address Two complaints that were closed at the front line resolution stage were not closed in five working days (12 days and eight days) Three had no details of the outcome of the complaint and one had very limited details Six had no remedial actions 	It is recommended that when team members record complaints they include enough detail to satisfy the SPSO requirements and that the resolution of complaints is completed within the designated time frame. If the resolution of the complaint is going to exceed the time frame details of why should be given. In addition it is recommended that details on any remedial actions and how a complaint was resolved should be given in sufficient detail to enable the VJB to use the complaints log as a learning document.	Low Risk	<p>The VJB's Management Team has recently committed to a full review of the complaints logging process. Audit findings and recommendations will be fully considered during that review. In particular, the review will ensure that relevant information on outcomes and corporate learning is included in the complaints recording system.</p> <p>In the meantime, further advice and guidance on the information to be recorded will be provided to staff.</p>	<p>David Thomson & Robert Nicol</p> <p>David Thomson</p>	<p>September 2016</p> <p>April 2016</p>

3.	Action Plan: VJB - General Governance Structures & Procedures S.019.16
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Ref. No.	Finding	Recommendation	Priority	Management Comment	Manager Responsible	Date to be Completed
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	(or n/a) or very little detail recorded					
3	Record Keeping Sales data records are not always complete for a transaction. Data is occasionally being provided to a customer before payment has been received. Agresso processing of payments is not always done in a timely fashion.	<ul style="list-style-type: none"> • Ensure full details of the information sought is recorded, this will enable employees to calculate the quotes quickly and efficiently and enable the VJB to provide clients with a full breakdown of their costs if requested. • Ensure full records are kept including the date of payments received and details of when information is issued. • Only release information once payment has been received. • If a client decides not to purchase the information once a quote is received this should be recorded. • Ensure there aren't significant delays in disseminating information once a payment is received in order to maintain client satisfaction • All records should be maintained in a timely fashion and details should be provided for Agresso processing as soon as possible. 	Low Risk	<p>The procedure for selling information and data, and the processes for recording sales information, will be completely reviewed and clear, consistent staff guidance regarding procedure will be provided. The process will include checks to ensure timeous payments are being made</p> <p>The wording of the Guide to Information/Model Publication Scheme, which is available on the VJB web site, will be reviewed to ensure that the correct information is provided to the public.</p> <p>In the meantime, staff will be asked to ensure that current logging spreadsheets are timeously maintained.</p> <p>Note: DAB VJB has no control over the timeous processing of payments via Agresso but will continue to ensure that all payments are passed to WDC for processing immediately on receipt.</p>	David Thomson & June Nelson	September 2016
					David Thomson	April 2016

3. Action Plan: VJB - General Governance Structures & Procedures S.019.16						
Ref. No.	Finding	Recommendation	Priority	Management Comment	Manager Responsible	Date to be Completed
4	Budget Control Review Each of the Budget Control Samples reviewed were checked for consistency, and appropriateness of explanations for any variations. The following was found. <ul style="list-style-type: none"> Inconsistent approach to determining when an explanation for a variance is required. Some explanations do not adequately explain a variance between actual and budgeted amounts. The process of performing BCR's was changed and no mitigating actions are included anymore. A few instances where formulas within the BCR have not been calculated consistently. (Internal Audit have noted that the format of the BCR has changed during the course of the audit year and changes have already been applied in subsequent months) 	<ul style="list-style-type: none"> A more consistent approach is used by the VJB to determine a materiality level when variances need an explanation. Care is taken to ensure that all explanations provided clearly explain the reason for any variance between actuals and budgeted amounts. Where there is an adverse variance a mitigating action is provided. The formulas used in the BCR template are regularly reviewed to ensure they are still correct. 	Low Risk	A Review of the internal Budget Reporting Process will take place in time for the first BCRs of the 2016/17 financial year. That review will:- <ul style="list-style-type: none"> consider a consistent approach to materiality/variance reporting. correct any formulae in BCR reports which are confirmed to be erroneous. extend the existing 'Comments' column to include more information on reasons for variances and actions taken. 	David Thomson & June Nelson	June 2016
5	Procurement Policies and Procedures There is currently a lack of communication between the VJB and WDC's procurement	<ul style="list-style-type: none"> Improved communication between VJB and WDC procurement team, ensure they are on the email distribution list etc. and the 	Low Risk	The VJB will engage with the Procurement function in WDC to:- <ul style="list-style-type: none"> Align VJB procurement practices with WDC. 	David Thomson	March 2017

3. Action Plan: VJB - General Governance Structures & Procedures S.019.16						
Ref. No.	Finding	Recommendation	Priority	Management Comment	Manager Responsible	Date to be Completed
	<p>function, with key information often not communicated by WDC to the VJB.</p> <p>There are significant differences between WDC's and the VJB's procurement policies and procedures; the VJB's policies are not currently as robust or as comprehensive as they could be.</p> <p>The VJB rely on WDC to maintain a register of contracts and take the lead on renewing all contracts even contracts which include aspects relating to the VJB.</p>	<p>VJB have a key contact within WDC's Procurement team.</p> <ul style="list-style-type: none"> • Ensure external regulations that the VJB should adhere to are referenced in the Procurement policies and procedures. • Review the VJBs policies and procedures document in relation to WDC's policies and procedures with thought to improve the robustness of the VJB's document • The VJB should undertake active discussions with WDC on the VJB requirements when renewals of contracts that affect the VJB occur. • Regularly review policy documents to ensure it's still current • Maintenance of their own contract register 		<ul style="list-style-type: none"> • Prepare a Procurement Policy for the VJB which is aligned to that of WDC and proportionate to the needs of the VJB • Prepare a Contract Register for the VJB. • Consider the implementation of purchase/debit cards within the VJB <p>The current 'Ordering, Certification and Payment of Goods and Service Authorised Procedures' will be updated to take account of the above.</p>		



Dunbartonshire and Argyll & Bute Valuation Joint Board

Annual Audit Plan 2015/16

Prepared for Members of Dunbartonshire and Argyll &
Bute Valuation Joint Board

February 2016

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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/about/).

The Accounts Commission has appointed Peter Lindsay as the external auditor of Dunbartonshire and Argyll & Bute Valuation Joint 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 Joint 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.

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Summary

Introduction

1. Our audit is focused on the identification and assessment of the risks of material misstatement in Dunbartonshire and Argyll & Bute Valuation Joint Board's (DABVJB) financial statements.
 2. This report summarises the key challenges and risks facing DABVJB and sets out the audit work that we propose to undertake in 2015/16. Our plan reflects:
 - the risks and priorities facing DABVJB
 - current national risks that are relevant to local circumstances
 - the impact of changing international auditing and accounting standards
 - our responsibilities under the Code of Audit Practice as approved by the Auditor General for Scotland
 - issues brought forward from previous audit reports.
- they give a true and fair view of the state of affairs of DABVJB and its group as at 31 March 2016 and its income and expenditure for the year then ended
 - the accounts have been properly prepared in accordance with the Local Government (Scotland) Act 1973 and the 2015/16 Code of Practice on Local Authority Accounting in the United Kingdom (the Code)
 - a review and assessment of DABVJB's governance and performance arrangements in a number of key areas.

Summary of planned audit activity

3. Our planned work in 2015/16 includes:
 - an audit of the financial statements and provision of an opinion on whether:

Responsibilities

4. The audit of the financial statements does not relieve management or the Joint Board, as the body charged with governance, of their responsibilities.

Responsibility of the appointed auditor

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

Responsibility of the Treasurer

7. It is the responsibility of the Treasurer, as the appointed "proper officer", to prepare the financial statements in accordance with relevant legislation and the Code of Practice on Local Authority Accounting in the United Kingdom (the Code). This means:
 - maintaining proper accounting records

- preparing financial statements which give a true and fair view of the state of affairs of DABVJB as at 31 March 2016 and its expenditure and income for the year then ended.

Format of the accounts

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

Audit approach

Our approach

9. Our audit approach is based on an understanding of the characteristics, responsibilities, principal activities, risks and governance arrangements of DABVJB. We also consider the key audit risks and challenges in the local government sector generally. This approach includes:
 - understanding the business of DABVJB and the risk exposure which could impact on the financial statements
 - assessing the key systems of internal control, and considering how risks in these systems could impact on the financial statements
 - identifying major transaction streams, balances and areas of estimation and understanding how DABVJB will include these in the financial statements
 - assessing and addressing the risk of material misstatement in the financial statements
 - determining the nature, timing and extent of the audit procedures necessary to provide us with sufficient audit evidence as to whether the financial statements give a true and fair view.
10. We have also considered and documented the sources of assurance which will make best use of our resources and allow us to focus audit testing on higher risk areas during the audit of the financial statements. The main areas of assurance for the audit come from planned management action and reliance on systems of internal control. Planned management action being relied on for 2015/16 includes:
 - comprehensive closedown procedures for the council and group financial statements accompanied by a timetable issued to all relevant staff
 - clear responsibilities for preparation of financial statements and the provision of supporting working papers
 - delivery of unaudited financial statements to agreed timescales with a comprehensive working papers package
 - completion of the internal audit programme for 2015/16.
11. Auditing standards require internal and external auditors to work closely together to make best use of available audit resources. Internal audit services are provided by the Internal Audit section of the council. We seek to rely on the work of internal audit wherever possible and as part of our planning process we carry out an early assessment of the internal audit function to determine whether it has sound documentation standards and reporting procedures in place and complies with the main requirements of the Public Sector Internal Audit Standards (PSIAS).
12. We plan to place formal reliance on aspects of the work carried out by internal audit in the prior year to support our audit opinion on the financial statements. We will place reliance on work in the following area:

- Council Tax &NDR valuation – new properties

Materiality

13. 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, the failure to achieve a statutory requirement or, an item contrary to law). In the event of such an item arising, its materiality has to be viewed in a narrower context; such matters would normally fall to be covered in an explanatory paragraph in the independent auditor's report.
14. 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.
15. Based on our knowledge and understanding of DABVJB we have set our planning materiality at £27,500 (1% of gross expenditure).
16. We set a lower level, known as performance materiality, when defining our audit procedures. This is to ensure that uncorrected and undetected audit differences do not exceed our planning materiality. This level depends on professional judgement and is informed by a number of factors including:

- extent of estimation and judgement within the financial statements
- nature and extent of prior year misstatements
- extent of audit testing coverage.

17. For 2015/16 performance materiality has been set at £22,000. We will report, to those charged with governance, all misstatements identified which are greater than £1,000.

Reporting arrangements

18. The Local Authority Accounts (Scotland) Regulations 2014 require that the unaudited annual accounts are submitted to the appointed external auditor no later than 30 June each year. The Joint Board (or a committee whose remit includes audit or governance) is required to consider the unaudited annual accounts at a meeting by 31 August.
19. The Joint Board must publish the unaudited accounts on their website and give public notice of the inspection period.
20. The 2014 regulations require the Joint Board (or a committee whose remit includes audit or governance) to meet by 30 September to consider whether to approve the audited annual accounts for signature. Immediately after approval, the annual accounts require to be signed and dated by specified members and officers and then provided to the auditor. The Controller of Audit requires audit completion and issue of an independent auditor's report (opinion) by 30 September each year.

21. The Board is required to publish on its website its signed audited annual accounts, and the audit certificate, by 31 October. The annual audit report is required to be published on the website by 31 December.
22. A proposed timetable for the audit of the 2015/16 financial statements is included at Exhibit 1 below.

Exhibit 1: Financial statements audit timetable

Key stage	Date
Testing and review of internal control systems and transactions (reliance on audit work at the host Local Authority)	31/5/16
Meetings with officers to clarify expectations of working papers and financial system reports	31/3/16
Consideration of unaudited financial statements by those charged with governance	TBC
Latest submission date of unaudited council financial statements with complete working papers package	31/5/16
Progress meetings with lead officers on emerging issues	As and when required during the audit process
Latest date for final clearance meeting with Treasurer	TBC

Key stage	Date
Agreement of audited unsigned financial statements, and issue of Annual Audit Report which includes the ISA 260 report to those charged with governance	TBC
Finance sub-committee date	TBC
Independent auditor's report signed	30/9/16

23. Matters arising from our audit will be reported on a timely basis and will include agreed action plans. Draft management reports will be issued to the responsible head of service and relevant officers to confirm factual accuracy. Responses to draft reports are expected within three weeks of submission. A copy of all final agreed reports will be sent to the Treasurer, Assessor, Internal Audit and Audit Scotland's Performance Audit and Best Value Group.
24. We will provide an independent auditor's report to DABVJB and the Accounts Commission that the audit of the financial statements has been completed in accordance with applicable statutory requirements. The combined ISA 260 and Annual Audit Report will be issued by 30 September.
25. All annual audit reports produced are published on Audit Scotland's website: www.audit-scotland.gov.uk.
26. Planned outputs for 2015/16 are summarised at [Appendix 1](#).

Quality control

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

Independence and objectivity

29. Auditors appointed by the Accounts Commission must comply with the Code of Audit Practice. When auditing the financial statements, auditors must also comply with professional standards issued by the Auditing Practices Board (APB) and those of the professional accountancy bodies. These standards impose stringent rules to

ensure the independence and objectivity of auditors. Audit Scotland has in place robust arrangements to ensure compliance with these standards including an annual "fit and proper" declaration for all members of staff. The arrangements are overseen by the Assistant Auditor General, who serves as Audit Scotland's Ethics Partner.

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

Audit issues and risks

Audit issues and risks

31. Based on our discussions with staff, attendance at committee meetings and a review of supporting information we have identified the following main risk areas for DABVJB. We have categorised these risks into financial risks and wider dimension risks. The financial statements issues and risks, which require specific audit testing, are summarised below and detail contained in [Appendix 2](#).

Financial statement issues and risks

32. **Management override of controls:** ISA 240 states that audit procedures should be responsive to risks related to management override of controls. We will design and perform audit procedures to address these risks within the Board.
33. **Management Commentary:** The 2014 regulations require the financial statements to include a management commentary. Scottish Government guidance was issued late in May 2015 after the draft accounts had been produced and we therefore consider 2014/15 to be a transitional year in implementing the guidance. We will review the management commentary against the guidance as part of our financial statements audit in 2015/16.

Wider dimension issues and risks

34. **Individual Electoral Registration (IER) funding gap** – The transition to IER was brought forward to 1 December 2015. As a result, a final canvass was made by the Electoral Registration Order to encourage as many existing electors, who had not made an individual application to register, to complete an application. The increased operational cost of the 2015/16 canvass compared to the cost of the 2013/14 canvass was £125,000. At the time of audit testing, a grant of £75,000 had been received from the UK Cabinet Office for 2015/16. As this does not cover the total increase in cost, a Justification Led Bid for additional IER funding was submitted. There is a risk that DABVJB will face a funding shortfall should this bid be turned down.
35. **Transparency of Finance Sub-Committee** – Meetings of the Joint Board's Finance Sub-Committee are held in public but papers and minutes are not routinely available on the website. The most recent available minutes and papers on the DABVJB website are from September 2012. There is a risk that DABVJB does not demonstrate high standards of corporate governance at all times including openness and transparency in decision making.

National performance audit studies

36. Audit Scotland's Performance Audit and Best Value Group undertake a programme of studies on behalf of the Auditor General and Accounts Commission. In line with Audit Scotland's strategy to support improvement through the audit process, we will carry out

work to collect relevant financial and performance information to inform Audit Scotland's national reports.

Fees and resources

Audit fee

37. Over the past four years, Audit Scotland has reduced audit fees by 24% in real terms, exceeding our 20% target. Due to further refinement of our audit approach we have been able to maintain audit fees for 2015/16 at the same level as last year. This represents an additional real term fee reduction of 1.6%.
38. In determining the audit fee we have taken account of the risk exposure of DABVJB, the planned management assurances in place, and the level of reliance we plan to take from the work of internal audit. We have assumed receipt of a complete set of unaudited financial statements and comprehensive working papers package by 31/5/16.
39. The proposed audit fee for the 2015/16 audit of DABVJB is £7,800. Our fee covers:
- the costs of planning, delivering and reporting the annual audit including auditor's attendance at committees
 - your organisations allocation of the cost of national performance studies and statutory reports by the Auditor General for Scotland

- a contribution towards functions that support the local audit process (e.g. technical support and coordination of the National Fraud Initiative), support costs and auditors' travel and subsistence expenses.

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

Audit team

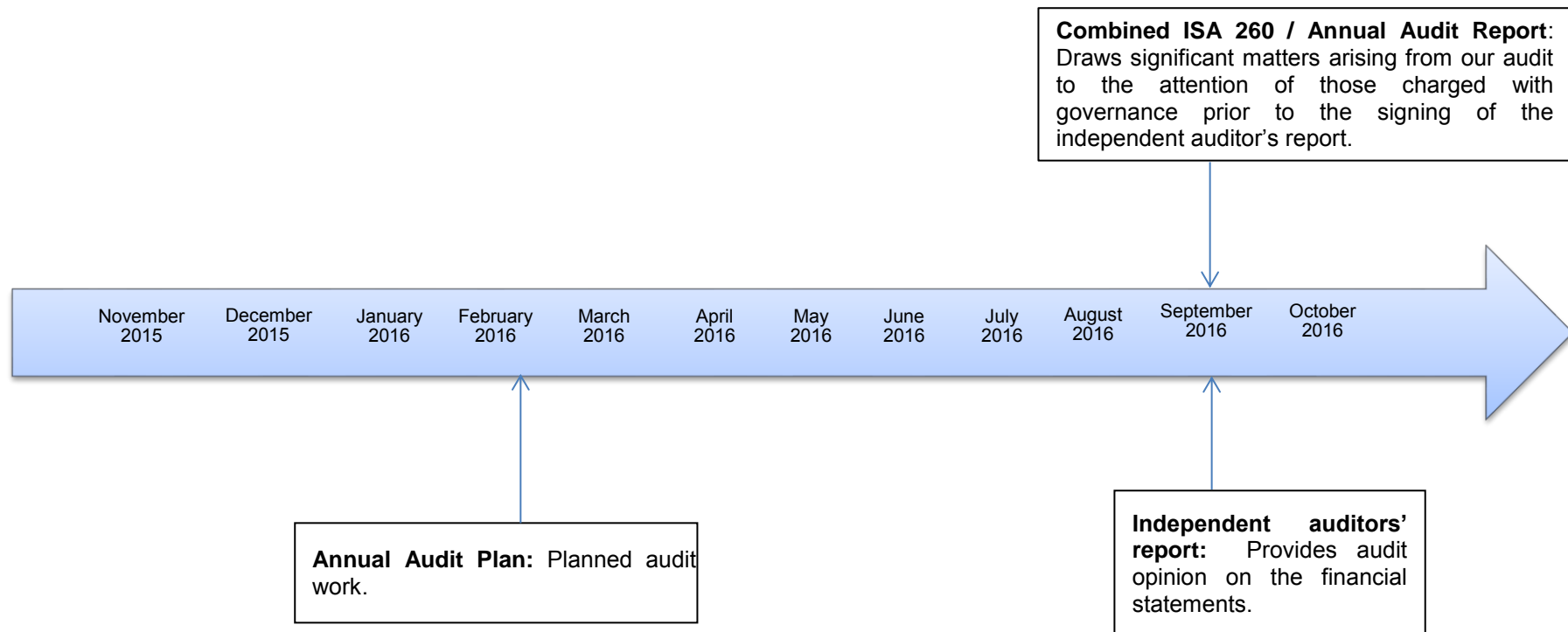
41. Peter Lindsay, Senior Audit Manager, Audit Services is your appointed auditor. The local audit team will be led by Blyth Deans who will be responsible for day to day management of the audit and who will be your primary contact. Details of the experience and skills of our team are provided in Exhibit 2. The core team will call on other specialist and support staff as necessary.

Exhibit 2: Audit team

Name	Experience
Peter Lindsay CPFA Senior Audit Manager (and certifying auditor)	Peter has over nineteen years' experience of public sector internal and external audit with both Audit Scotland and PricewaterhouseCoopers, covering local government, education and the NHS. Peter's previous experience has also involved secondments to Scottish Enterprise and the Social Work Inspection Agency.
Blyth Deans CPFA Senior Auditor	Blyth joined Audit Scotland in February 2009 and has seven years' public sector audit experience within the local government, health and central government sectors.
Aimee MacDonald Trainee Auditor	Aimee joined Audit Scotland in 2014 as a professional trainee. She holds a BAcc (Hons) in Accountancy and Finance and commenced studying for the Institute of Chartered Accountants of Scotland Qualifications in September 2015.

Appendix 1: Planned audit outputs

The diagram below shows the key outputs planned for DABVJB in 2015/16.



Appendix 2: Significant audit risks

The table below sets out the key audit risks, the related sources of assurance received and the audit work we propose to undertake to address the risks during our audit work.

#	Audit Risk	Source of assurance	Audit assurance procedure
Financial statement issues and risks			
1	Management Override of Controls 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.		<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.
2	Management Commentary The 2014 Regulations require that the accounts include a management commentary. Scottish Government guidelines on format and content were issued in May 2015. However, officers may have to refer to wider Government Financial Reporting Manual guidance in order to construct a fully compliant commentary.	<ul style="list-style-type: none"> • Finance staff are able to ensure their technical knowledge is up to date through their membership with CIPFA Finance Advisory Network; attendance at courses/conferences and technical bulletins provided by Audit Scotland. • Compliance with CIPFA Code of Practice and Government Financial Reporting Manual 	<ul style="list-style-type: none"> • Testing of the Board's compliance with the requirements of the 2014 Regulations • Detailed review of the Management Commentary included as part of annual accounts testing.

#	Audit Risk	Source of assurance	Audit assurance procedure
Wider dimension issues and risks			
3	IER funding gap There is a risk that the Joint Board may not receive funding to cover the additional cost of the 2015/16 canvass. Although a bid has been made for additional funding, there is no guarantee for the Joint Board that this will be granted.	<ul style="list-style-type: none"> • Effective budget monitoring arrangements in place • Financial contingency plan in place should grant funding fall below the expected requirement 	<ul style="list-style-type: none"> • Review Board and committee minutes for update on funding bid • Review of budget monitoring reports to identify action taken to address funding shortfall • Regular liaison with Assessor and key finance staff

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Assessor & Electoral Registration Officer

Valuation Joint Board – 17 June 2016

Subject: Best Value – Risk Management Update

1.0 Purpose of Report

- 1.1 To seek Board approval of the Joint Board's Risk Register for 2016/17.

2.0 Background

- 2.1 Risk Management and Planning form vital parts of the Best Value and Performance Management and Planning processes. The Joint Board's Risk Management Policy requires that the Risk Registers and Action Plans are revised annually.
- 2.2 The approach to reporting Risk to the Joint Board was revised in June 2015 to provide a more strategic overview of risk within a 'Board Risk Register'.

3.0 Progress

- 3.1 The Management Team reviewed all risks in February 2016 and the revised Board Risk Register is presented (See Appendix) for approval today.
- 3.2 The above review also extended to the Operational Risk Register and Risk Action Plan which have been prepared for more day-to-day, operational matters.
- 3.3 The Operational Risk Register and Risk Action Plan can be made available to members on request.

4.0 Next Steps

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

5.0 Recommendations

Members are asked to approve the Risk Register, including the actions shown therein, for 2016.

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Appendices

Appendix 1 – Board Risk Register



*Dunbartonshire and Argyll & Bute
Valuation Joint Board*

BOARD RISK REGISTER 2016

Version Control

Version	Originator	Summary of Changes	Date
2016 0.1d	David Thomson	Draft of MT Annual Review outcome	25 February 2016
2016 1.0	David Thomson	MT Approved	29 March 2016

Introduction

At its meeting in June 2014 the Valuation Joint Board commented that their preferred approach to Risk would be for the Board to see, and approve, a Strategic Risk Register which highlighted the main areas of risk to the Board. At that same meeting the auditors present confirmed that a change towards a more strategic Risk Register would also be their recommendation for reporting to the Joint Board.

Thus the approach taken by the Management Team at annual review in February 2015 was to identify and include all the main strategic risks in a 'Board Risk Register'. Other risks, including many of the risks in the existing Register were contained in an Operational Risk Register. Further, a number of additional registers continued to be maintained for a number of specific functional areas such as the list below.

Specific Risk Registers
Annual Electoral Canvass
Rolling Registration
Electoral Integrity
Electoral Awareness
Eros Electoral Management System

This approach was approved by the Joint Board at its meeting in June 2015, albeit the Board asked the Assessor to include the use and potential failures of Information Technologies in future Strategic Risk Registers.

This document constitutes the Board Risk Register for 2016/17 but, for consideration of the Board's full Risk Management Regime, reference should also be made to the Risk Management Strategy, the Operational Risk register and these other documents referred to above.

Methodology

The Assessor's Management Team is responsible for the annual review of the Board's Risk Registers and Action Plans, with the Board's approval being sought for the 'Board Register' on an annual basis. The Management Team takes collective ownership of the risks identified. Ownership of, and responsibility for, mitigating actions are identified in Action Plans.

At or before annual review workshops, managers, using their business experience and knowledge, identify the internal and external factors affecting, or likely to affect the service provision of DAB VJB.

Once risks have been identified they are systematically and accurately assessed. This process requires managers to judge:

- The probability of an event occurring
- The potential severity of the consequences should such an event occur

These can be evaluated using the definitions in the table below:-

<u>Likelihood</u> - “Probability of a risk event occurring” 1. Unlikely but could happen (Low) 2. Likely to happen (Medium) 3. Very likely or already happening (High)	<u>Impact</u> - “Severity of the consequences should such an event occur” 1. This will cause some problems but could be managed (Low) 2. This will cause significant delay or interruption to our services (Medium) 3. This could cause our services to fail (High)
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The likelihood and severity/impact scores will then be used to identify overall risk using the following Risk Matrix:-

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

‘**Risk Score**’ in the tables below represents the extent of the risk (taken from the above table) to the Valuation Joint Board that would arise in an uncontrolled world i.e. if no actions were/had been taken to mitigate the risk.

‘**Residual Risk**’ in the tables below represents the extent of the **real** risk (also taken from the above table) to the Valuation Joint Board having taken the steps and/or mitigating actions included in the ‘Controls’ column.

It should be noted that, in the tables below, **it is the ‘Residual Risk’ which represents the real current risk to the Joint Board**. To emphasise this, the Residual Risk will be coloured coded as follows:-

Residual Risk Score	Traffic Light indicator of risk	Nature of Residual Risk
1, 2 or 3	Green	Low Risk
4, 5 or 6	Amber	Medium Risk
7, 8 or 9	Red	High Risk

The removal or closure of certain risks is also part of the review process and in reviewing the Board Risk Register in February 2016 the Management Team removed the risk described as “Failure to develop and implement the proposed extension to the franchise for Local Government and Scottish Parliamentary elections” as the task of extending registers to include young people was complete.

Once the Risk Registers are completed, Action Plans, which contain the person responsible for carrying out the action and the target date for completion, are completed. Progress against Action Plans is reviewed regularly at Management Team Meetings with progress being recorded and any actions taken during any year being included as ‘Controls’ in future registers.

Board Risk Register

Operational Area		All Functions			
<u>Risk Title/Description</u> Failure to comply with Legislation, including:- (a) Council Tax (b) Electoral Registration (c) Rating Valuation (d) Best Value, Health & Safety, Freedom of Information, Equalities etc					
Likelihood	3	Impact	3	Risk Score	9
<u>Controls</u> (a) <u>Council Tax</u> Professional staff, checking procedures, authorising signatories. Performance targets, monitoring and reporting. Regular supply of planning and development information from councils and sales info from RoS. Audit and control systems. Staff training and shadowing. Tailor made IT system. Review of procedures such as survey method, timetables for amendment of lists by Valuation Group. Retain copies of existing legislation and monitor all new legislation. Membership of SAA Domestic Subjects Committee. Awareness of relevant cases. Council Tax Staff Guide in place. (b) <u>Electoral Registration</u> Appropriate staff, checking procedures, authorising signatories. Performance targets, monitoring and reporting. Audit and control systems. Staff training and shadowing. Tailor made IT system with input restrictions. Review of procedures such as canvass method by Electoral/Admin working group. Retain copies of existing legislation and monitor all new legislation. Membership and active involvement in SAA Electoral Registration Committee and AEA. Additional staff at peak times as required. Input to new legislation. Liaison with Electoral Commission. Compliance with ER legislation and good practice confirmed by 2006 and 2013 internal audits. (c) <u>Rating Valuation</u> See CT legislation above. Collection of necessary rentals, costs etc. Involvement in variety of SAA Committees and application of SAA Practice Notes. Provide sufficient training. Monitor progress of running roll monthly. Revaluation group established and timetable in place – over 30% first pass valuations complete at end February 2016. (d) <u>Best Value, Health & Safety, Freedom of Information, Equalities etc</u> Relevant Policies and processes are in place. Training and induction have been provided as appropriate and regular reports are provided to the Management Team and Joint Board as appropriate. Alternative language, translation, Braille etc facilities available. Customer Service appropriately monitored. Operational targets and monitoring in place. Compliance with Local Government Model Publication Scheme and Guide to Information confirmed in 2013. In line with above, much more information is now published on a pro-active basis. Fire Risk Assessments in force (and reviewed regularly). Fire and smoke detectors, intruder alarm system installed, routinely maintained and tested. Fire/evacuation drills completed. H&S Risk Assessments reviewed annually. Induction procedures in place. Lone Working arrangements in place with Safelocate phones in use by staff on survey. Training provided in First Aid Asbestos Awareness and Violence in the Workplace policies. Trained First Aiders in place. Annual PAT tests completed. H&S Task register in place. Core Training Plan created for all staff. Approved Records Management Plan in place.					

Likelihood	1	Impact	3	Residual Risk	4
Action		Resp Person	Target Date	Progress	
(a) Council Tax					
Ensure survey records are current		DAs	Ongoing		
(b) Electoral Registration					
Maintain links to SAA, Scottish Government, AEA, Scotland Office, Electoral Commission, EMB and CO re changes in legislation. Respond to consultations etc.		ERO/ PAO	Ongoing		
Continue to review budgetary provision, including availability of government grants.		ERO	October		
(c) Rating Valuation					
Continue to monitor Revaluation progress weekly – see Revaluation 2017 timetable		Assessor/ Reval Project Team	Ongoing		
(d) Best Value, Health & Safety, Freedom of Information, Equalities etc					
All policies and procedures, including Core Training, to be subject to regular reviews		Assessor/ Man Team	As required		
Implement Records Management Plan including Improvement Action Plan		Depute Assessor	Ongoing		
Complete Annual Core Training		All Staff	Annually		
Review Fire Audit and Implement Actions		Assessor/ H&S Committee	Spring 2016		To include consideration of occupation changes

Operational Area		All Functions			
<u>Risk Title/Description</u>					
Current and expected future local government settlements, with static or reduced funding, bring a number of related financial risks and/or risk of failure to meet statutory duties.					
This risk is significantly exacerbated by the <u>significant additional costs of Individual Electoral Registration</u> , the loss of WDC as tenants of 235 Dumbarton Road and the changes to National Insurance payments for members of the Strathclyde Pension Fund with effect from April 2016.					
In the 2016/17 budget approved by the Board in January 2016, the constituent council contributions were retained at the same as in previous years despite these non-controllable increases in expenditure. An annual budget gap of between £250,000 and £300,000 has thus been created.					
There is a risk that increased development and housing market activity recently add to workloads at a time when budgets are still subject to further restriction.					
Note also the resource implications of effecting the 2017 Revaluation.					
Likelihood	3	Impact	3	Risk Score	9
<u>Controls</u>					
Financial Regulations and Standing Orders in place and updated. Liaison with Treasurer and constituent councils, Statutory requirement to fund Assessor and ERO. Budget monitoring reports to MTM. Benefits of bulk/joint procurement through 'Scotland Excel' procurement consortium. Joint procurement of IS systems and services through WDC. Moved to 'We-Buy' procurement system. Inflation considered in budget process. Planned delays in recruitment where appropriate etc. Various money saving changes made. Retirements used as opportunities to restructure/reduce costs. Advance planning of processes and resources. Review of telephony costs completed. Complete review of budgetary need completed in preparation for 2016/17 budget. Decision made to reduce door-to-door canvass effort in 2016 to one visit per household reflected n 2016/17 budget.					
Likelihood	3	Impact	3	Residual Risk	9
Action		Resp Person	Target Date	Progress	
Legal advice if necessary.		Assessor	As required		
Continue to closely monitor budget spend and cost of various processes.		Assessor/ Man Team	Ongoing		
Implement further structural changes as required.		Assessor/ Man Team	As required		
Continue to consider each budget line for cut in budgetary planning. Continue to include inflationary uplift in budget process where appropriate.		Assessor	Annually, October	Full consideration given to operational requirements in drafting the approved 2016/17 budget which was approved by the Board in January 2016 along with indicative budgets for following years. Accrued surplus to be used to offset expenditure in forthcoming years.	

Planned delays in recruitment and retention of vacancies where necessary.	Assessor/ Man Team	As required	Various vacancies vs complement already exist.
Continue to review and plan processes in advance	Man Team	Ongoing	Cut d-2-d canvass to 1 visit in 2016.
Lobby, via SAA etc, for further IER funding from Cabinet Office for 2016/17.	ERO/ PAO	Ongoing	
Meet with Finance Officers of constituent Councils	Assessor/ERO	March 2016	
Take actions arising from above meeting	Assessor/ERO	As req'd	
Seek alternative tenants of part of 235 Dumbarton Road, Clydebank	Assessor/ERO	Ongoing	

Operational Area		Electoral Registration			
<u>Risk Title/Description</u>					
The new system of Individual Electoral Registration (IER), <u>with further change likely to arise from new CO Change Programme</u> , continues to provide major challenges to the organisation.					
The risks could result in					
(a) Failure to comply with statutory obligations					
(b) Failure to provide satisfactory service to Electors and other stakeholders					
(c) Significantly overspent expenditure					
(d) Reputational damage					
(e) Potential loss and other effects on staff					
See also, additional risks relating to the devolution of electoral registration for Scottish parliamentary and Local Government elections – later.					
Likelihood	3	Impact	3	Risk Score	9
<u>Controls</u>					
Involvement in consultation – also via SAA and AEA.					
Increased expenditure taken account of in budget planning for 2016/17 but see Financial Risk at 2 above.					
EMS suppliers continue to provide relevant functionality.					
New processes have been documented and effected.					
Staff have been trained in legislation, procedures and systems with staff guidance and manuals having been updated.					
Participation Strategies in place.					
Staff realigned to better meet the requirements of new regime					
Likelihood	2	Impact	3	Residual Risk	7
Action		Resp Person	Target Date	Progress	
Actively monitor further proposed changes to legislation and/or Ministerial guidance.		ERO/PAO	Ongoing		
Continue to actively manage and monitor expenditure. Seek increased contributions from Councils.		ERO	Ongoing		
Liaise with EMS suppliers in relation to reporting capabilities of the system.		PAO	Ongoing	Still under review by CO, NRS and EC.	
Revise processes, including all aspects of canvass, in light of experience - implement improvements and efficiencies. Review guidance documentation and update as required.		PAO/S'visors	Ongoing		
Provide ongoing training for staff as required		PAO/S'visors	Ongoing		
Continue to work in partnership with ROs, SAA, AEA. EMB printers etc.		ERO/PAO	Ongoing		

Operational Area		All Functions			
Risk Title/Description					
Loss of one or more of the VJB’s statutory functions.					
Report in December 2015 by Commission on Local Tax Reform states that the existing Council Tax is unfair and <u>must end</u> . This is a very significant and direct risk to the VJB in that it could result in:-					
(a) The complete loss of a statutory function, or					
(b) Significantly increased workloads in effecting any replacement property based system					
Scottish Government consultation on NDR and subsequent response confirmed commitment to the Non domestic rating system up to the 2017 Revaluation, however, the budget statement in January 2016 included reference to a review of the NDR system.					
Likelihood	3	Impact	3	Risk Score	9
Controls					
Statutory functions met continually.					
Expected Performance Standards are regularly met or surpassed.					
Customer satisfaction is at high levels.					
However, the potential to lose a service or services is largely beyond the control of the Assessor & ERO.					
Likelihood	3	Impact	3	Residual Risk	9
Action	Resp Person		Target Date	Progress	
Reply to consultation documents and draft legislation, formally and/or informally, via SAA. Maintain high profile with Government and officials, through SAA, IRRV and RICS.	Assessor		Ongoing		
React to any legislation arising from the new government’s reaction to the above report	Assessor/ Joint Board		As req’d		
Continue to promote professionalism and customer satisfaction.	All Staff		Ongoing		
Maintain good relationships with constituent councils.	Assessor/ ERO		Ongoing		

Operational Area		All Functions			
Risk Title/Description					
Loss of Witchburn Road store.					
ABC have now approved a property rationalisation plan which will see them close Witchburn Road by Summer 2016					
Likelihood	3	Impact	2	Risk Score	8
Controls					
Documents have been scanned and are available and Electronic data 'Hub' established. Liaison with senior officers in Argyll & Bute Council, including ABC Estates Department, has commenced. Commitment received from ABC to honour Property Sharing Agreement. Current user agreement requires joint agreement to dissolve the arrangement. Awareness that there are unoccupied (though not ideally suitable) properties in the locality of the Bolgam Street office which could be considered.					
Likelihood	3	Impact	1	Residual Risk	6
Action		Resp Person	Target Date	Progress	
Continue to review storage/filing requirements		Assessor/ Admin Manager	Ongoing	See Document Retention Schedule	
Actively seek alternative accommodation, through partnership working with ABC Estates Department. Review options as critical time gets closer.		Assessor	Ongoing		
Seek legal advice if appropriate		Assessor	As required	ABC have committed to honouring property sharing agreement	
Board Members to consider lobbying ABC for alternative accommodation.		Board Members	As required		

Operational Area		All Functions			
<u>Risk Title/Description</u> VJB is very dependant for delivery of its statutory functions and its day to day operations on various uses of ICT. Failure of these systems presents a significant risk to the operations of the Assessor and ERO.					
Likelihood	3	Impact	3	Risk Score	9
<u>Controls</u> Systems are tested and robust. SLA with WDC to provide support, in particular for e-mail, internet access, security etc Systems and data are backed-up/ back-up server in place where relevant. Back-ups stored off-site. Risk Registers and action plans exist and are regularly reviewed Contingency provided for in infrastructure Staff trained and user manuals available Security controls, requirement for passwords and protocols are all in place. Maintenance and support arrangements are in place and a rolling programme of hardware replacement. ESCROW agreement covers Electoral Management Systems Paper/alternate procedures could be implemented for several functions Current versions of software in use PSN accreditation Business Continuity Procedure in place and regularly reviewed Regular liaison meetings with WDC Task Manager used to log issues and keep track of progress towards resolution. Knowledge base created as a resource to help resolve issues. Regular IT Team meetings, which are minuted and reported to the Management Team. Board approved IT Strategy IT team members and WDC support staff are made aware of critical timetables etc.					
Likelihood	2	Impact	3	Residual Risk	7*
Action		Resp Person	Target Date	Progress	
Maintain and keep current all of the above		Assessor/ Depute Assessor	Ongoing		
Carry out contingency/continuity testing		Depute Assessor/ Systems Officer	Timetables to be agreed		
Implement high speed fibre communications to Campbeltown office with appropriate maintenance service levels		Depute Assessor/ Systems Officer	External dependency	Dependent upon site survey and associated cost	
Consider options for filling ICT staff vacancy		Depute Assessor	Ongoing		

* **Note:** Residual Risk score of 7 reflects the risk arising at time critical periods. Generally the risk would be low.

Operational Area		All Functions			
Risk Title/Description					
The Devolution of legislation governing Electoral Registration for Scottish Parliamentary and Local Government elections could result in operational complexity, EMS/GDS development requirement, additional cost, and elector confusion.					
Likelihood	3	Impact	2	Risk Score	8
Controls					
Scottish Government and CO recognise the risk and have committed to working together to minimise divergence.					
Likelihood	3	Impact	1	Residual Risk	6
Action		Resp Person	Target Date	Progress	
Monitor legislation		ERO	Ongoing		
Input into consultations and draft legislation		ERO	Ongoing		
Maintain liaison with EMS suppliers to inform development		ERO/PAO	As required		

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Assessor & Electoral Registration Officer

Valuation Joint Board –17 June 2016

Subject: Best Value – Customer Service Update

1.0 Purpose of Report

- 1.1 To advise members of the results from the Customer Consultation process during 2015/16.
- 1.2 To advise members of the outcomes from the Complaints Procedure during 2015/16.

2.0 Background

2.1 Customer Satisfaction Survey

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

2.2 Complaints Procedure

The Joint Board operates a Complaints Procedure which is in line with the Public Sector Ombudsman's Model Complaints Handling Procedure.

3.0 Progress

3.1 Customer Satisfaction Survey

During the year 2015/16, recent users of the Joint Board's services were randomly sampled and issued with questionnaires seeking their perception of the service provided to them. A summary of the results is provided below and these show that:-

- By far the majority of our stakeholders (97%) find us professional, courteous and helpful.
- 62% of queries or transactions are completed at the first point of contact and only 4% of matters are not concluded to the satisfaction of the stakeholder.
- Most users of Joint Board services (96%) are satisfied with the information and/or advice provided to them.
- Very high satisfaction levels are being maintained on a year-to-year basis, as is shown in the summary over.

	Year							
	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16
Survey Return Rate	28%	25%	25%	23%	28%	27%	21%	18%
Was the person with whom you communicated professional, courteous and helpful?	97%	97%	98%	98%	97%	98%	99%	97%
Was the matter brought to a satisfactory conclusion immediately?	62%	58%	62%	58%	55%	63%	67%	62%
Was the matter brought to a satisfactory conclusion?	98%	97%	98%	98%	96%	98%	97%	96%
Are you satisfied with the quality of the information or advice given to you?	96%	96%	96%	96%	96%	98%	97%	94%

Response rates, particularly from members of the public who have engaged in the electoral registration process by electronic means, are very low. Further, the usefulness of the quantitative feedback in the returns we do get is very limited. Consideration will therefore be given to the value of continuing with current sampling levels.

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	96.2%
	Non-white	3.8%
Gender	Male	48.8%
	Female	51.2%
Disability	Disabled	7.1%
	Able-bodied	92.9%
Sexual orientation	Heterosexual	97.6%
	Other	2.4%
Marital status	Married	61.5%
	Never Married	17.2%
	Other	21.3%
Age	16-21	3.8%
	22-30	5.4%
	31-40	14.7%
	41-50	14.7%
	51-60	28.3%
	61-65	9.2%
	66-70	13.6%
	70+	10.3%

Sample sizes within the various equalities groups were too small to draw firm conclusions about service delivery across the protected characteristics. The results will, however, continue to be monitored to ensure that we are carrying out our functions in a fair and equal manner.

3.2 Complaints Procedure

There were a total of 31 Complaints received during 2015/16, compared to 21 in 2014/15, with 25 relating to Electoral Registration and 3 each relating to a Non-domestic Rating and Council Tax. 26 complaints were resolved at the frontline resolution stage with 5 being escalated to the investigation stage.

The outcome of one of the investigations was referred by the complainant to the SPS Ombudsman. The Ombudsman did not accept the complaint, however, as the matter was one which should have been dealt with using the existing appeals procedures provided for within the Valuation Acts.

Opportunities to learn and change were raised in the following areas.

- The procedures for interpreting external sources of information and the wording of electoral 'Review' letters have been reviewed and remain under continual review.
- We continue to review the information made available to the public regarding critical electoral cut-off dates.
- Guidance was issued to survey staff regarding the taking of photographs at/in dwellings.

Unfortunately we are unable to react positively to some of the complaints made as the wording of correspondence issued and the processes required by Individual Electoral Registration are legislatively or Ministerially prescribed.

4.0 Next Steps

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

5.0 Recommendations

Members are asked to:

- (a) Note the positive results from the Customer Satisfaction Survey; and
- (b) Note the results from, and the actions taken in respect of, the Complaints Procedure.

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DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Assessor & Electoral Registration Officer

Valuation Joint Board –17 June 2016

Subject: DABVJB Property at 235 Dumbarton Road, Clydebank

1.0 Purpose of Report

- 1.1 To provide Members with an update on various matters relating to the Joint Board's property at 235 Dumbarton Road, Clydebank.
- 1.2 To seek Members' ratification of the Property Sub Committee's approval to purchase part of the above property.

2.0 Background

- 2.1 At its meeting in January 2016 the Valuation Joint Board:-
 - (a) Approved the appointment of an agent to act for the Valuation Joint Board in re-letting the part of the premises at 235 Dumbarton Road which was being vacated by West Dunbartonshire Council on 1st April 2016.
 - (b) Delegated the authority to enter into a new rental agreement to the Joint Board's Property Sub-Committee.
 - (c) Provisionally approved the purchase of the part of 235 Dumbarton Road which is currently owned by SCRA.
 - (d) Delegated the decision on the acceptability of the terms of any such transfer to the Joint Board's Property Sub-Committee.
 - (e) Approved the use of Capital Funds, up to a maximum of £75,000 to complete the above purchase.
 - (f) Provided the explicit authority to the Assessor & ERO to investigate the options for, and financial effect of, property sharing with West Dunbartonshire Council.

3.0 Progress

- 3.1 Premises previously let to West Dunbartonshire Council
 - 3.1.1 The Assessor & ERO made contact with a number of firms of Chartered Surveyors, none of which expressed any interest in marketing the unoccupied office space.

- 3.1.2 As a result, the Assessor & ERO has displayed a 'To Let' board and any enquiries will be dealt with in-house.
- 3.1.3 To date, there has been one tentative enquiry regarding taking a lease over the premises.

3.2 Premises currently owned by SCRA

- 3.2.1 Subsequent to the Joint Board meeting in January, the District Valuer was appointed to carry out an independent valuation of the premises owned by SCRA.
- 3.2.2 The valuation report concluded that a valuation of £25,000 was appropriate for the premises, following which the SCRA indicated that this matched the price that they would be looking to receive.
- 3.2.3 The Joint Board Property Sub-Committee met on 26th April and approved the submission of an offer to purchase the premises at £25,000 (The Draft Minutes of the meeting are presented elsewhere on the agenda for today's meeting)
- 3.2.4 The matter had been passed to the Clerk of the Joint Board to complete the conveyancing.

3.3 Property sharing with West Dunbartonshire Council

- 3.3.1 The Assets Co-ordinator of WDC initially advised that there were no immediate opportunities for the Valuation Joint Board to property share with WDC.
- 3.3.2 Further, WDC has no properties available, or becoming available during their asset rationalisation programme, which could provide the Valuation Joint Board with suitable accommodation at any revenue cost saving to the Board.
- 3.3.3 More recently, however, it has been proposed that WDC might be able to offer space in their offices in Dumbarton which are currently under construction, perhaps in the medium to longer term.

4.0 **Next Steps**

- 4.1 The Assessor & ERO will continue to make efforts to let the vacant part of the premises at 235 Dumbarton Road, Clydebank.
- 4.2 Assuming ratification of the decision to proceed (see 5 (c) over), the Clerk to the Joint Board will complete purchase of the SCRA premises.
- 4.3 The Assessor & ERO will continue to liaise with the Assets Co-ordinator of WDC to consider the feasibility of moving to new offices in Dumbarton. The Assessor & ERO will also continue to look for, and into, any alternative option

which would meet the operational needs of the VJB and provide financial benefits.

5.0 Recommendations

Members are asked to:

- (a) Note the revised, in-house, approach to the letting of the part of the premises formerly occupied by West Dunbartonshire Council;
- (b) Note the progress in respect of the purchase of the part of 235 Dumbarton Road, Clydebank which is owned by the SCRA;
- (c) Ratify the decision of the Property Sub-Committee to purchase the above property at the price of £25,000; and
- (d) Note the ongoing efforts to investigate shared or alternative accommodation for the Valuation Joint Board.

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DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Assessor & Electoral Registration Officer

Valuation Joint Board –17 June 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.

2.3 At its meeting in January 2016 the Valuation Joint Board approved a revised Code of Corporate Governance, subject to the inclusion of a reference to training for Board Members.

3.0 Progress

3.1 The Code of Governance has been further revised to include a reference to training for Board Members and is attached (see highlighted section of page 3 of Appendix) for Members' consideration.

4.0 Recommendations

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

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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	22 nd January 2016
2.2d	D Thomson	Management Team	April 2016

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.

Members of the Board may receive training in respect of the statutory and other functions of the Assessor and the ERO both on appointment to the Joint Board and as required thereafter. The training may take the form of training days, short presentations, printed guides or as otherwise agreed.

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 Depute Assessor & Electoral Registration Officer

Valuation Joint Board – 17 June 2016

Subject: Records Management Plan**1.0 Purpose**

- 1.1 To update members of the Joint Board on progress towards complying with The Public Records (Scotland) Act 2011 and inform them of the Keepers assessment of The Boards Records Management Plan.

2.0 Background

- 2.1 The Public Records (Scotland) Act 2011 ('the Act') came fully into force in January 2013. The Act requires Dunbartonshire and Argyll and Bute Valuation Joint Board (The Board) and other public authorities to prepare and implement a Records Management Plan (RMP). The RMP sets out proper arrangements for the management of records within the Board. The plan is agreed with the Keeper of the Records of Scotland ('the Keeper') and reviewed by The Board on an annual basis.
- 2.2 Section 4 (1) of the Act states that "an authority must submit its proposed records management plan to the Keeper for agreement by such date as the Keeper may determine"

3.0 Progress

- 3.1 The Keeper required The Board to submit its RMP by 30th September 2015. The practice adopted by the Keeper allowed an interim submission to be made to him for initial assessment and, where necessary, suggest areas for improvement before a final submission one month after receipt of his interim report.
- 3.2 All the deadlines were met and The Board's RMP was approved by the Keeper on 18th February 2016. The RMP is attached at Appendix 1 for Members' consideration.

4.0 The Records Management Plan

- 4.1 The Board's RMP followed the Keepers model plan covering 14 elements, each element had to be evidenced and a total of 37 separate items of evidence were submitted to the Keeper. In common with most authorities that have had a plan approved so far, The Board's Plan has been agreed upon on an improvement model basis.

- 4.2 The Keeper agreed 12 of the 14 elements of The Board's Plan as submitted, however two elements, Destruction Arrangements and Audit Trail were agreed on the improvement model basis. This is where a gap in provision has been identified but the Keeper is convinced of the authority's commitment to closing the gap. The Keeper's Assessment Report is attached at Appendix 2 for Members' consideration.
- 4.3 Plans are in place to bridge these gaps in provision and the Keeper will be informed of progress at regular intervals.
- 4.4 The RMP will be reviewed on an annual basis.

5.0 Recommendations

- 5.1 It is recommended that the Board notes the Records Management Plan and the Keeper's Assessment Report.

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Appendices

Appendix 1: DABVJB Records Management Plan

Appendix 2: The Keeper's Assessment Report



*Dunbartonshire and Argyll & Bute
Valuation Joint Board*

Records Management Plan

Setting out proper arrangements for the management of records under the Public
Records (Scotland) Act 2011

January 2016

Version 1.1 Final

Version Control

Version	Originator	Summary of Changes	Date
1.0	R Nicol	Finalised version for submission	30/09/2015
1.1	R Nicol	Updated for Keepers interim comments	21/01/2016

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1. Introduction

The Public Records (Scotland) Act 2011 ('the Act') came fully into force in January 2013. The Act requires Dunbartonshire and Argyll and Bute Valuation Joint Board (The Board) and other public authorities to prepare and implement a Records Management Plan (RMP). The RMP sets out proper arrangements for the management of records within the Board. The plan is agreed with the Keeper of the Records of Scotland ('the Keeper') and reviewed by The Board on an annual basis.

A copy of the Act can be viewed on the online at:
www.legislation.gov.uk/asp/2011/12/part/1/enacted

More information about the Public Records (Scotland) Act 2011 can be found by visiting the National Records of Scotland website at:

<http://www.nrscotland.gov.uk/record-keeping/public-records-scotland-act-2011>

In line with the Act, all records created in the carrying out of the Board's functions (whether directly or by third parties) are public records. Part 1, section 3.1 of the Act states that:

"public records", in relation to an authority, means—

- (a) records created by or on behalf of the authority in carrying out its functions,*
- (b) records created by or on behalf of a contractor in carrying out the authority's functions,*
- (c) records created by any other person that have come into the possession of the authority or a contractor in carrying out the authority's functions."*

Establishing effective records management arrangements helps to deliver a number of business benefits. For example:

- efficient and systematic control of the creation, storage, retrieval, maintenance, use and disposal of records
- faster, more accurate and reliable access to records
- compliance with legislative and regulatory requirements

2. Records Management Plan

The Board's RMP relates to records throughout their lifecycle, from creation and acquisition to archive and destruction. It encompasses all records across all our service areas.

The Board's RMP sets out the overarching framework based on the 14 elements of the Keeper's published Model RMP.

The 14 Elements are:

1. Senior Management responsibility
2. Records Manager responsibility
3. Records Management policy statement
4. Business classification
5. Retention schedules
6. Destruction arrangements
7. Archiving and transfer arrangements
8. Information security
9. Data Protection
10. Business continuity and vital records
11. Audit trail
12. Competency framework for records management staff
13. Assessment and review
14. Shared information

The Board has provided the Keeper with evidence of policies, procedures, guidance and operational activity on all elements of the RMP.

The RMP is effective from 30/09/2015. It will be reviewed and updated, if required, on an annual basis thereafter.

3. Elements of the Plan

Element 1: Senior Management Responsibility

Identify a person at senior level who has overall strategic responsibility for records management

Senior Management responsibility for records management within DABVJB covered by the RMP lies with:

Assessor & Electoral Registration Officer for Dunbartonshire and Argyll & Bute	David C Thomson Assessor and Electoral Registration Officer 235 Dumbarton Road Clydebank G81 4XJ
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Evidence:

Letter from Assessor & Electoral Registration Officer

DAB 01

Assessor & ERO Statement of Commitment contained in Element 3 of Records Management Plan

Records Management Policy

DAB 02

Element 2: Operational Records Management Responsibility

Identify an individual within the organisation, answerable to senior management, to have operational responsibility for records management within the organisation.

The individual answerable to senior management and who has operational responsibility for records management within DABVJB covered by the RMP is:

Depute Assessor and ERO	Robert Nicol Depute Assessor and Electoral Registration Officer 235 Dumbarton Road Clydebank G81 4XJ
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Evidence:

Records Management Policy	DAB 02
Performance Management and Development Plan – Robert Nicol 14-15	DAB 03
Performance Management and Development Plan – Robert Nicol 15-16	DAB 04
Job Description Depute Assessor	DAB 05

Element 3: Records Management Policy Statement

A records management policy statement underpins effective management of an authority's records and information. It demonstrates to employees and stakeholders that managing records is important to the authority and serves as a mandate for the activities of the records manager.

The Board's Records Management Policy has been developed to take into account the requirements of Public Records (Scotland) Act 2011. It is available on the Board's intranet and is publicly available on the Board's website (www.dab-vjb.gov.uk).

The Board's commitment to establishing and maintaining effective records management is set out in:-

- (a) The Board's Records Management Policy,
- (b) The statement below from the Assessor and Electoral Registration Officer.

"It is the aim of Dunbartonshire and Argyll & Bute Valuation Joint Board to aid transparency and improve efficiency in all that we do through application of best practice to the management of all of our records.

Best Practice in records management will ensure that all information:

- *Received or created is stored in the appropriate way and is easily retrievable*
- *Is retained, destroyed or preserved in accordance with the Board's Retention and Disposal Arrangements*
- *Meets our current needs and our requirements into the foreseeable future*
- *Is capable of supporting good decision making and enabling change when required*
- *Is easily accessible to users and that the skills and technology are available to achieve this aim*
- *Supports and protects the needs of our stakeholders, including staff, both now and into the future*
- *Is retrievable in case of emergency or disaster*

It is through the adoption of best practice that the full benefits of good records management, as identified in the Board's Records Management Policy, will be realised.

The Public Records (Scotland) Act 2011 emphasises the importance placed on records management in local government bodies. It is our aim to adhere to an effective Records Management Plan in order to meet the requirements of the Act. The Plan will be reviewed at regular intervals to ensure its effectiveness."

The Board also recognises the legal obligations to set out proper records management arrangements to ensure compliance with other legislation such as the Freedom of Information (Scotland) Act 2002, Data Protection Act 1998 and Local Government (Scotland) Act 1994.

The records of The Board constitute an auditable account of the authority's activities, which provides evidence of the business, actions, decisions and resulting policies formed by the Board.

Records represent a vital asset, which support the daily functions of the Board and protect the interests and rights of staff, and members of the public, who have dealings with us.

The Board uses three main types of records management systems:

- Manual Filing Systems (where it is necessary to keep paper and other physical records)
- IT applications and databases that store data and process transactions for specific functions (i.e. Valuation for the purposes of Non-Domestic Rating and Council Tax and associated systems and Electoral Registration)
- Storage of electronic documents, including shared and home drives

All records management systems are subject to the Records Management Policy, procedures, guidelines and elements of the RMP.

Evidence:

Assessor & ERO Statement of Commitment contained above in Element 3 of Records Management Plan

Letter from Assessor & Electoral Registration Officer	DAB 01
Records Management Policy	DAB 02
Service Level Agreement DABVJB & West Dunbartonshire Council	DAB 06

Element 4: Business Classification

A business classification scheme describes what business activities the authority undertakes – whether alone or in partnership.

The Board has maintained a Retention Schedule in accordance with the Freedom of Information (Scotland) Act 2002. This details the function, activities and transactions and forms the basis of our Business Classification Scheme

The classification scheme is a functional model which groups related business activities and transactions which are part of the overall functions of the Board.

The business classification scheme is structured in three tiers:

Level 1: functions

Level 2: activities

Level 3: transactions

Evidence:

Retention of Documents and Business Classification Scheme	DAB 07
Data Structure Valuation & IT	DAB 08
Data Structure Project Plan (Updated January 2016)	DAB 09a
West Dunbartonshire Council ICT BCC and RRS	DAB 10
West Dunbartonshire Council HR BCC and RRS	DAB 11

Element 5: Retention Schedule

A retention schedule is a list of records for which pre-determined disposal dates have been established.

The Records Management Policy outlines the need to detail the retention periods and subsequent disposition actions for all types of record through a retention schedule. The Retention of Documents and Business Classification Scheme is as an essential part of our overall Records Management Plan, ensuring that records are kept for no longer than is absolutely necessary and disposed of as appropriate.

A Records Retention Schedule was developed in accordance with the Freedom of Information (Scotland) Act 2002 and has been reviewed and combined with our Business Classification Scheme as part of our Records Management Plan.

The purpose of the Retention of Documents and Business Classification Scheme is to provide consistent instructions on records retention and disposal for all staff who deal with records. The Scheme underpins our Records Management programme.

The Scheme establishes the types of records we need to keep, how long records are required and what should be done with them at the end of that period.

The Scheme covers all records, regardless of medium or format, which are created or received during the course of business.

It is acknowledged that our current position regarding electronic data could be improved upon and the introduction of a new shared drive along with its implementation plan is to address this weakness. The plan is due to be fully implemented by April 2016.

The Schedule will be formally reviewed annually.

Evidence:

Retention of Documents and Business Classification Scheme	DAB 07
Data Structure Valuation & IT	DAB 08
Data Structure Project Plan (Updated January 2016)	DAB 09a
West Dunbartonshire Council ICT BCC and RRS	DAB 10
West Dunbartonshire Council HR BCC and RRS	DAB 11

Element 6: Destruction Arrangements

It is not always cost-effective or practical for an authority to securely destroy records in-house. Many authorities engage a contractor to destroy records and ensure the process is supervised and documented.

Guidance has been produced on destruction arrangements for the Board's records which have reached the end of their retention period and have been identified as suitable for destruction in accordance with the Retention of Documents and Business Classification Scheme

The destruction arrangements have been developed in line with the Board's Records Management Policy. Unless there are any special instructions or unique circumstances, records generally will be destroyed at the end of their retention period. Retaining any record past the mandatory retention period should be on an exception-only basis, weighing a record's potential usefulness against cost and any space limitations.

In respect of confidential paper waste, our Campbeltown Office share Argyll and Bute Council's contractor, DS Smith who destroy the waste confidentially. Our Campbeltown records store is located within a dedicated secure area of Argyll and Bute Councils Offices therefore it makes logistical and financial sense to share this service. Our Clydebank office use Shredall. Confidential paper waste is deposited and retained in a secure area pending disposal. Certificates of Destruction are provided

Electronic Hardware is disposed of according to West Dunbartonshire Council's Corporate Information and Communication Technology Acceptable Use & Security Policy (Section 7). Back-up tapes are stored off-site for an agreed period of time in both a four weekly and annual tape back-up cycle and these tapes are then reintroduced into the back-up cycle on an ongoing basis once their retention has expired. If system hardware is to be re-used, then all data and software or machine-readable media are erased and made unrecoverable prior to reuse. If the media is to be destroyed off the Boards premises then policy requires that suitable secure arrangements are in place in relation to transport and possible overnight storage.

Evidence:

Retention of Documents and Business Classification Scheme	DAB 07
DAB IT Strategy	DAB 12
West Dunbartonshire Council's Corporate Information and Communication Technology Acceptable Use & Security Policy.	DAB 13
Invoice from DS Smith	DAB 14
Certificate of Destruction from DS Smith	DAB 15

Invoice and Certificate of Destruction from Shredall	DAB 16
Data Structure Project Plan (Updated January 2016)	DAB 09a
Disposal of Redundant IT Equipment	DAB 36
Disposal Arrangements Guidance	DAB 37

Element 7: Archiving and Transfer Arrangements

This is the mechanism by which an authority transfers records of enduring value to an appropriate archive repository, specifying the timing of transfers and other terms and conditions.

The Electoral Register is supplied to, amongst others, the National Library and National Records of Scotland as per Regulations 96 – 100 of the Representation of the People (Scotland) Regulations 2001. Valuation Rolls and Council Tax lists are also supplied free of charge to the National Records of Scotland and the National Library of Scotland upon Publication.

Principal copies of all Board Papers are held securely within the Boards Clydebank Offices in line with the requirements of the Retention of Documents and Business Classification Scheme.

A memorandum of understanding has been entered into with West Dunbartonshire Council Archives to ensure the transfer and preservation of relevant documents. This covers the transfer of Paper copies of Valuation Joint Board Minutes from the Board's inception until 2009 to the West Dunbartonshire Council Archives for accessioning, cataloguing and permanent storage. Alongside commitments to develop arrangements for the digital transfer of subsequent minutes and the notification to East Dunbartonshire Council and Argyll and Bute Council of the transfer.

Evidence:

Distribution List Electoral Registration	DAB 17
Distribution List Valuation Roll and Council Tax List	DAB 18
Retention of Documents and Business Classification Scheme	DAB 07
Memorandum of understanding between WDC & DABVJB	DAB 31

Element 8: Information Security

Information security is the process by which an authority protects its records and ensures they remain available It also maintains privacy where appropriate and provides for the integrity of the records.

The Board's IT network is supplied and managed by West Dunbartonshire Council. All users of the network including the Board's staff are required to follow West Dunbartonshire Council's Corporate Information and Communication Technology Acceptable Use & Security Policy. The Board also has an IT Strategy which includes information on the Security of our systems.

In addition to this the Board has also enacted a Visitor Access Policy to ensure the integrity of paper records held within our premises.

Securing information assets, and in particular records, will help to fulfil legislative responsibilities, safeguard the Board's reputation, ensure business continuity, optimise the management of risk and minimise the impact of security incidents.

As a key information asset, the security of all records will be managed in accordance with the Board's Policies and Strategies outlined above.

Every individual with access to records is responsible for ensuring their protection.

Core Training has been devised for all The Board's staff and this includes an annual refresher of both Information Security and Information Management Training.

Procedures and processes are in place to deal with threats, risks and breaches of security.

Evidence:

Data Protection Policy	DAB 19
West Dunbartonshire Council's Corporate Information and Communication Technology Acceptable Use & Security Policy.	DAB 13
Visitor Access Policy	DAB 20
DAB IT Strategy	DAB 12
DAB Core Training	DAB 21
Screenshot from WDC elearn	DAB 22
Screenshot from DABVJB Intranet	DAB 23

Element 9: Data Protection

An authority that handles personal information about individuals has a number of legal obligations to protect that information under the Data Protection Act 1998.

The Board relies on the information that it collects and holds to fulfil its aims, objectives, and obligations with reference to “performing its public functions”. Information relating directly to individuals (personal data) is an essential asset which must be properly managed in order to deliver efficient and effective services, ensure legal compliance, and to protect the Board’s reputation and image as a responsible organisation.

The Data Protection Act 1998 places obligations on organisations that use personal information and gives individuals certain rights. The Act states that those who record and use personal information must be open about how the information is used.

The Board fully endorses and adheres to the Principles of Data Protection as detailed in the Act and has an approved Data Protection Policy in place to ensure that all personal data processing, carried out on its behalf (either in-house, by contractors, by system suppliers or partner organisations) complies with data protection principles and key legislative requirements.

As a Data Controller, the Board is registered as such with the Information Commissioner’s Office (ICO). The Board’s Registration can be viewed on the ICO website, www.ico.gov.uk . The Registration number is: **Z697104X**

As Part of the Board’s Core Training, annual refresher training is provided in respect of Information Security and Information Management. Both these online courses include an element of Data Protection training

Evidence:

Data Protection Policy	DAB 19
DAB Core Training	DAB 21
Screenshot from DABVJB Intranet	DAB 23

Element 10: Business Continuity and Vital Records

A business continuity and vital records plan serves as the main resource for the preparation for, response to, and recovery from, an emergency that might affect any number of crucial functions in an authority.

A Business Continuity Plan (BCP) is in place in the event of any disaster. In addition to this the IT Strategy outlines our Disaster Recovery arrangements from an IT perspective including the identification of vital records and the back-up processes involved. Primary and Disaster Recovery servers are located in separate buildings. Full details of this can be found within the IT Strategy

The IT Strategy is subject to regular review by the IT Team and the Business Continuity Plan is reviewed by the Depute Assessor and regularly presented to the Management Team.

Our Electoral Registration software is subject to an ESCROW Agreement to protect the Board if the supplier were to go out of business

Evidence:

Business Continuity Plan Redacted version	DAB 24
DAB IT Strategy	DAB 12
ESCROW Agreement	DAB 25

Element 11: Audit Trail

An audit trail is a sequence of steps documenting the movement and/or editing of a record resulting from activities by individuals, systems or other entities.

It is recognised that, at present, the Board does not have comprehensive procedures in place in relation to audit trails covering all transactions undertaken.

Paper Non-Domestic and Council Tax records are stored in Valuation Roll or Council Tax List order, within a secure area in terms of the Visitor Access Policy, however there is no audit trail of who has removed the file left within the filing system when a file is being worked on. In practice due to the allocation of work by geographic area this does not cause a problem, however it is recognised that the system could and will be improved by the introduction of a recording mechanism to ensure that there is a history of who has removed and returned a file maintained within the system. We will initially target Non-Domestic filing for this task as this is the area with the greatest recurrent usage of files. Details of the proposed process can be found in Evidence Item 32 and our commitment to implementation can be seen by it being an agenda item on our Admin staff meeting Evidence Item 33. The keeper will be kept informed of progress with this project.

During 2014/15 The Board began a project to create a new file share that will serve our Clydebank and Campbeltown Offices. It is intended that this file share will replace the current drive structures which have grown organically with minimal permission levels attached. The phased implementation of this file structure has begun with the Valuation Sections with a defined structure and permission levels being established along with a naming convention. The Data Structure Project Plan gives a timeline of the roll out of this development with a target of April 2016 for it to cover all our business areas.

At present, electronic systems such as our Electoral Registration Management System are able to provide audit trails for electronic records.

Evidence:

Data Structure Valuation & IT	DAB 08
Data Structure Project Plan	DAB 09a
ND Paper File Audit - Proposed Process	DAB 32
Agenda Admin Meeting 20 th January 2016	DAB 33
New Data Structure Non Domestic Naming Convention	DAB 34

Element 12: Competency Framework for Records Management Staff

A competency framework lists the core competencies and the key knowledge and skills required by a records manager. It can be used as a basis for developing job specifications, identifying training needs, and assessing performance.

The Records Management Policy includes objectives to improve staff understanding and knowledge of records management with information and make appropriate training available.

All staff within the Board must complete mandatory online training annually in Information Security and Information Management, both these courses include information on Data Protection.

The Deputy Assessor, who has operational Records Management Responsibility has carried out a series of information sessions with staff and will continue to do these when appropriate.

The Deputy Assessor has also attended and participated in a number of seminars and workshops run by both National Records of Scotland and other training providers. He also has an annual Performance Management and Development Plan which was introduced in 2014, each year since then has had reference to Public Records.

Evidence:

Records Management Policy	DAB 02
Note of Seminars and Workshops attended and information sessions given	DAB 26
Performance Management and Development Plan R Nicol 14 -15	DAB 03
Performance Management and Development Plan R Nicol 15 -16	DAB 04
Job Description Deputy Assessor	DAB 05

Element 13: Assessment and Review

Regular assessment and review of records management systems will give an authority a clear statement of the extent that its records management practices conform to the Records Management Plan as submitted and agreed by the Keeper.

The Records Management Plan including the Records Management Policy will be subject to the Board's governance, monitoring and review process. The RMP will be formally reviewed on an annual basis.

Governance over the RMP is set out in the table below.

Responsibility	Governance/Scrutiny Role
Depute Assessor	Developing and implementing policies and procedures relating to the plan and monitoring/reporting progress. Reviewing and implementing policies, procedures and standards. Monitoring projects relating to this plan. Scrutinise and review the plan and supporting strategies, policies and progress.
Management Team	Approval of the plan and associated strategies and policies

At present, arrangements are in place to monitor, self-audit and report on performance on an on-going basis through the Management Team. Elements of the Plan that are subject to improvement plans will be reviewed more regularly to ensure that the improvement plans are implemented and are providing solutions that are fit for purpose.

In future the ARMS (Archives and Records Management Services) Quality Improvement Framework could provide the basis for setting key outcomes and performance indicators for archives and records management services, however any self-assessment template will require to be proportionate to our size and risk profile. Particular areas that will be subject to review first will be those subject to an improvement plan, including a review of the operation of new Drive Structure which will take place in May 2016. The Boards Archiving arrangements will also be reviewed by January 2019 in line with the Memorandum of Understanding.

Evidence:

Records Management Policy

DAB 02

20

Management Team Agenda	DAB 27
Service Calendar 15 16 December update	DAB 35
Data Structure Project Plan	DAB 09a
Memorandum of understanding between WDC & DABVJB	DAB 31
Service Calendar 15 16 December 2015 Update	DAB 35

Element 14: Shared Information

Under certain conditions, information given in confidence may be shared. Most commonly this relates to personal information, but it can also happen with confidential corporate records.

In limited circumstances the Board's information is shared with a third party. Alternatively the Board will receive confidential information from partner organisations. Where such data sharing is not provided for in statute, appropriate agreements are entered into to ensure confidentiality of the information.

Evidence:

Data Sharing Agreement ERO & EDC RO	DAB 28
Data Sharing Protocol DABVJB Y Voters	DAB 29
Data Sharing Agreement Flood re	DAB 30

4. List of supporting evidence

Specific to the 14 Elements of the Plan

Letter from Assessor & Electoral Registration Officer	DAB 01
Records Management Policy	DAB 02
Performance Management and Development Plan R Nicol 14-15	DAB 03
Performance Management and Development Plan R Nicol 15-16	DAB 04
Job Description Depute Assessor	DAB 05
Service Level Agreement DABVJB and West Dunbartonshire Council	DAB 06
Retention of Documents and Business Classification Scheme	DAB 07
Data Structure Valuation & IT	DAB 08
Data Structure Project Plan (updated January 2016)	DAB 09a
West Dunbartonshire Council ICT BCC and RRS	DAB 10
West Dunbartonshire Council HR BCC and RRS	DAB 11
DAB IT Strategy	DAB 12
West Dunbartonshire Council's Corporate Information and Communication Technology Acceptable Use & Security Policy.	DAB 13
Invoice from DS Smith	DAB 14
Certificate of Destruction from DS Smith	DAB 15
Invoice and Certificate of Destruction from Shredall	DAB 16
Distribution List Electoral Registration	DAB 17
Distribution List Valuation Roll and Council Tax	DAB 18
Data Protection Policy	DAB 19
Visitor Access Policy	DAB 20

DAB Core Training	DAB 21
Screenshot from WDC eLearn	DAB 22
Screen shot from DABVJB Intranet	DAB 23
Business Continuity Plan Redacted version	DAB 24
ESCROW Agreement	DAB 25
Note of Seminars and Workshops attended and information sessions given	DAB 26
Management Team Agenda	DAB 27
Data Sharing Agreement ERO & EDC RO	DAB 28
Data Sharing Protocol DABVJB Y Voters	DAB 29
Data Sharing Agreement Flood re	DAB 30
Memorandum of Understanding between WDC & DABVJB	DAB 31
ND Paper File Audit - Proposed Process	DAB 32
Agenda Admin Meeting 20 th January 2016	DAB 33
New Data Structure Non Domestic Naming Convention	DAB 34
Service Calendar 15 16 December 2015 Update	DAB 35
Disposal of Redundant IT Equipment	DAB 36
Disposal Arrangements Guidance	DAB 37

Public Records (Scotland) Act 2011

**Public Authority
Dunbartonshire and Argyll & Bute Valuation Joint Board**

The Keeper of the Records of Scotland

18 February 2016

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1. Public Records (Scotland) Act 2011

The Public Records (Scotland) Act 2011 (the Act) received Royal assent on 20 April 2011. It is the first new public records legislation in Scotland since 1937 and came fully into force on 1 January 2013. Its primary aim is to promote efficient and accountable record keeping by named Scottish public authorities.

The Act has its origins in *The Historical Abuse Systemic Review: Residential Schools and Children's Homes in Scotland 1950-1995* (The Shaw Report) published in 2007. The Shaw Report recorded how its investigations were hampered by poor record keeping and found that thousands of records had been created, but were then lost due to an inadequate legislative framework and poor records management. Crucially, it demonstrated how former residents of children's homes were denied access to information about their formative years. The Shaw Report demonstrated that management of records in all formats (paper and electronic) is not just a bureaucratic process, but central to good governance and should not be ignored. A follow-up review of public records legislation by the Keeper of the Records of Scotland (the Keeper) found further evidence of poor records management across the public sector. This resulted in the passage of the Act by the Scottish Parliament in March 2011.

The Act requires a named authority to prepare and implement a records management plan (RMP) which must set out proper arrangements for the management of its records. A plan must clearly describe the way the authority cares for the records that it creates, in any format, whilst carrying out its business activities. The RMP must be agreed with the Keeper and regularly reviewed.

2. Executive Summary

This report sets out the findings of the Keeper's assessment of the RMP of Dunbartonshire and Argyll & Bute Valuation Joint Board by the Public Records (Scotland) Act 2011 Assessment Team following its submission to the Keeper on 30 September 2015.

The assessment considered whether the RMP of Dunbartonshire and Argyll & Bute Valuation Joint Board was developed with proper regard to the 14 elements of the Keeper's statutory Model Records Management Plan (the Model Plan) under section 8(3) of the Act, and whether in this respect it complies with it and the specific requirements of the Act.

The outcome of the assessment and the Keeper's decision on whether the RMP of Dunbartonshire and Argyll & Bute Valuation Joint Board complies with the Act can be found under section 7 of this report with relevant recommendations.

3. Authority Background

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 the three valuation authorities (Argyll & Bute Council, East Dunbartonshire Council and West Dunbartonshire Council) in the former Strathclyde Region. With the agreement of the three councils the Board also has responsibility for the Electoral Registration function.

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

The quorum for Board meetings is 4 members with at least one from each council area.

For ease of reference during the assessment of the Records Management Plan, the authority will be referred to as 'The Board'.

4. Keeper's Assessment Process

The RMP was assessed by the Public Records (Scotland) Act Assessment Team on behalf of the Keeper. Assessors used the checklist elements listed in section 5, to establish whether Dunbartonshire and Argyll & Bute Valuation Joint Board's RMP was developed with proper regard to the elements of the Model Plan and is compliant with the Act. The assessment also considered whether there was sufficient supporting evidence of such compliance.

Key:

G	The Keeper agrees this element of an authority's plan.		A	The Keeper agrees this element of an authority's plan as an 'improvement model'. This means that he is convinced of the authority's commitment to closing a gap in provision. He will request that he is updated as work on this element progresses.		R	There is a serious gap in provision for this element with no clear explanation of how this will be addressed. The Keeper may choose to return the RMP on this basis.
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5. Model Plan Elements: Checklist

Element	Present	Evidence	Notes
1. Senior Officer <i>Compulsory element</i>	G	G	<p>The Board has identified David C Thomson, Assessor and Electoral Registration Officer, as the senior officer with records management responsibility. This is confirmed in a letter from Mr Thomson accompanying the Records Management Plan (RMP) (evidence item DAB 01).</p> <p>Mr Thomson's commitment to embedding good records management practice in the Board is outlined in a statement in Element 3.</p> <p>Section 6.2 of the Board's Records Management Policy (evidence item DAB 02) also confirms that the Assessor has overall responsibility for records management.</p>

			The Keeper agrees that an appropriate individual has been nominated to take senior management responsibility for records management within the Board.
2. Records Manager <i>Compulsory element</i>	G	G	<p>The RMP has identified Robert Nicol, Depute Assessor and Electoral Registration Officer, as the officer with operational responsibility for records management within the Board. This is confirmed in the letter from Mr Thomson which accompanied the RMP (evidence item DAB 01).</p> <p>This responsibility is also highlighted in Sections 6.4 and 6.7 of the Records Management Policy (evidence item DAB 02).</p> <p>Also submitted are the Performance Management and Development Plans of Mr Nicol for the years 2014-2015 and 2015-2016 (evidence item DAB 03 and 04). These clearly show that records management forms a key part of Mr Nicol's work activities.</p> <p>The Job Description of the Depute Assessor and Electoral Registration Officer (evidence item DAB 05) has also been submitted. This also shows that Mr Nicol is responsible for developing policies and procedures for records management within the Board.</p> <p>The Keeper agrees that an appropriate individual has been identified to take operational responsibility for records management within the Board.</p>
3. Policy <i>Compulsory element</i>	G	G	<p>The Board has submitted its Records Management Policy (evidence item DAB 02) as evidence of compliance with this element. This is version 1.0 and was approved on 18 September 2015. This is available to staff on the Board's Intranet.</p> <p>The Keeper has been provided with a link to the relevant section of the Board's website which shows that the Records Management Policy has been published there. The Keeper commends the outward facing approach to highlight the Board's</p>

			<p>commitment to working towards best practice records management.</p> <p>The Policy sets out its scope and the roles and responsibilities assigned to staff. The Policy also highlights a commitment to staff training in Data Protection, Freedom of Information and Records Management issues. The Keeper welcomes this commitment to providing staff with appropriate training and would be interested to know what form this training takes..</p> <p>The Policy also states (Section 1.4) that the Board is assisted in carrying out its functions by West Dunbartonshire Council. This relationship is governed by a Service Level Agreement (evidence item DAB 06) which outlines the nature of the support services provided to the Board by the Council. Records held by the Council on behalf of the Board are managed in accordance with the provisions of the Council's RMP which has been agreed by the Keeper.</p> <p>The RMP also contains a statement of commitment from Mr Thomson, the Senior Officer named in Element 1.</p> <p>The Keeper agrees that the Board has an operational Records Management Policy in place that outlines its commitment to following best practice records management and are committed to providing staff with training.</p>
4. Business Classification	G	G	<p>The Board has a three-tiered functional Business Classification Scheme (BCS), based on its business functions, activities and transactions. It is combined with the Boards retention schedules to form the Retention of Documents and Business Classification Scheme (evidence item DAB 07). The Keeper commends this approach in combining these documents into a single point of reference for staff.</p> <p>This sets out the types of records created by the Board and assigns these a retention period and a disposal action. The Board operates over several sites and has outlined its five main business areas (including its three main statutory functions</p>

			<p>– Council Tax, Non-Domestic Rating and Electoral Registration). A sample of the Data Structure (covering the Valuation and IT areas) has been submitted (evidence item DAB 08). This sets out the types of records created in the carrying out of the Valuation function and also sets the permissions for accessing and modifying files in the structure.</p> <p>The Data Structure Project Plan (evidence item DAB 09) describes the plans to roll-out the data structure mentioned above. This structure will be imposed on the Board's shared drives. This Project has a completion date of April 2016. The Keeper requests that he is kept informed of progress as this project moves forward.</p> <p>The Board has also submitted an updated Data Structure Project Plan (evidence item DAB 09a) which shows the progress that has been made towards completion of the project. The Keeper commends the submission of this document as evidence of actively working to impose structure on the Board's shared drives.</p> <p>Also submitted as evidence are samples from the BCS of West Dunbartonshire Council, who provide IT and Human Resources support to the Board (evidence items DAB 10 and 11). The Keeper has already agreed the RMP of West Dunbartonshire Council so can accept these samples as evidence of good practice in regards to the records created in assisting the Board carry out its functions.</p> <p>The Keeper agrees that the Board has a BCS which identifies the records created in the carrying out of its functions.</p>
5. Retention schedule	G	G	<p>The Board's Retention Schedules are combined with its BCS to form the Retention of Documents and Business Classification Scheme (evidence item DAB 07). The Retention Schedules set out the timescales and relevant disposal actions which have been assigned to records. The Retention Schedules apply to all records irrespective of medium or format. The RMP states that the schedules will be reviewed annually.</p>

			<p>The Keeper notes that the Board has published a Retention of Documents document on its website. The Keeper commends the approach of publishing retention schedules online as a way of informing stakeholders of the retention decisions applied to records.</p> <p>Also submitted as evidence are samples from the retention schedules of West Dunbartonshire Council, who provide IT and Human Resources support to the Board (evidence items DAB 10 and 11). The Keeper has already agreed the RMP of West Dunbartonshire Council so can accept these samples as evidence of good practice in regards to the records created in assisting the Board carry out its functions.</p> <p>The Keeper agrees that retention and disposal actions have been assigned to the record classes that are created in carrying out the organisation's functions.</p>
6. Destruction Arrangements <i>Compulsory element</i>	A	A	<p>The Board has set out its procedures for securely destroying information and records.</p> <p><u>Paper</u></p> <p>The RMP states that the Board's Campbeltown office uses a dedicated secure area of Argyll and Bute Council's premises to store its records. The Campbeltown office also uses the Councils contractual arrangements (with DS Smith) in order to securely dispose of records. Supplied as evidence of these arrangements are an invoice and a destruction (evidence items DAB 14 and 15).</p> <p>The Clydebank office stores confidential waste paper in a secure area prior to destruction by Shredall. A destruction certificate has been submitted as evidence to show that these procedures are operational (evidence item DAB 16).</p> <p><u>Electronic</u></p>

		<p>The updated Data Structure Project Plan (evidence item DAB 09a) shows the progress made in imposing the BCS structure upon the records held in shared drives. This will allow electronic records stored on the drives to be more easily identified and disposed of according to the requirements of the retention schedule. Evidence item DAB 37 provides guidance on disposal arrangements for records which will be amended as necessary as the abovementioned Project progresses.</p> <p><u>Hardware</u> The arrangements for disposing of obsolete hardware are described in West Dunbartonshire Council's ICT Acceptable Use and Security Policy (evidence item DAB 13). The Council's ICT department are responsible for co-ordinating and managing the secure disposal of hardware containing records. As the Policy states it applies to the Board and the Keeper has agreed the RMP of West Dunbartonshire Council he is satisfied that the appropriate procedures are in place.</p> <p>Also submitted as evidence is an email from the IT department of West Dunbartonshire Council describing the procedures for destroying obsolete electronic media.</p> <p><u>Back-ups</u> The Board has outlined its back-up schedules in its Retention of Documents and Business Classification Scheme (evidence item DAB 07). A daily back-up is taken each day from Monday to Thursday and retained for 2 weeks. A weekly back-up occurs on a Friday and this is retained for 4 weeks. A year end back-up is also taken either side of the year end and retained for 5 years.</p> <p>The Keeper can agree this element on an 'improvement model' basis. This means that the authority has identified a gap in provision (deletion of electronic records from shared drives) and has provided evidence of its</p>
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			commitment to putting procedures in place to close the gap. As part of this agreement, the Keeper requests that he is kept updated as the project moves forward.
7. Archiving and Transfer <i>Compulsory element</i>	G	G	<p>The RMP states that under sections 96-100 of the Representation of the People (Scotland) Regulations 2001 the Board is obliged to send copies of the Electoral Register to bodies including the British Library, the National Library of Scotland and National Records of Scotland for permanent preservation. A copy of the distribution list has been submitted as evidence (evidence item DAB 17).</p> <p>Valuation Rolls and Council Tax lists are also sent to National Library of Scotland and the National Records of Scotland for permanent preservation. A copy of the distribution list has been submitted as evidence (evidence item DAB 18).</p> <p>The Board has entered into a Memorandum of Understanding with West Dunbartonshire Council Archives (submitted as evidence item DAB 31) in order to formalise the transfer of records selected for permanent preservation to an appropriate archive. The Board will initially transfer the minutes of its Board meetings, 1996-2009, to West Dunbartonshire Council Archive and over the longer term will archive records when appropriate. East Dunbartonshire and Argyll and Bute Council Archive services will be notified when transfers are made and catalogue information will be shared. The Board and Archive will also investigate arrangements for transferring records created electronically. The Keeper commends the consideration of this method of transfer as more and more business is transacted in this way.</p> <p>The Keeper agrees that the Board has arrangements in place to transfer records selected for permanent preservation to an appropriate archive when required.</p>
8. Information Security	G	G	The Board has submitted its Data Protection Policy (evidence item DAB 19) as evidence of commitment to protect the personal information it uses in order to carry

<p><i>Compulsory element</i></p>			<p>out its functions.</p> <p>The Board's IT Strategy (evidence item DAB 12) contains a section (Section 18) which details some of the security measures in place.</p> <p>The Board's IT systems are provided and managed by West Dunbartonshire Council. As a result all staff are required to follow the provisions laid out in the ICT Acceptable Use and Security Policy (evidence item DAB 13). It covers topics such as physical security, password security, mobile working and email access.</p> <p>Also provided as evidence is the Visitor Access Policy (evidence item DAB 20) which details the physical security arrangements in the Board's premises and also the procedures in place for dealing with visitors to these premises.</p> <p>The Board have also submitted their Core Training document (evidence item DAB 21). This describes the Board's commitment to ensuring staff are provided with appropriate training in a number of areas. Most training is provided through West Dunbartonshire Council's 'e-learn' online training facility. A screenshot of 'e-learn' has also been provided (evidence item DAB 22). The training modules include those on Information Security and Information Management. The Appendix to this document points out where the training differs from the Board's policies and procedures. The document also states that elements of this training should be built into the Personal Development Plans of staff and also outlines the frequency of when training is required to be undertaken. The Keeper commends this commitment to ensuring staff are appropriately trained.</p> <p>A screenshot of the Board's intranet (evidence item DAB 23) has been provided showing that the Board's policies are available to all staff, including those relating to Data Protection and Records Management.</p>
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			The Keeper agrees that the Board have procedures in place to ensure the protection of the information it maintains.
9. Data Protection	G	G	<p>The Board is registered as a Data Controller with the Information Commissioner's Office. Their registration number is Z697104X.</p> <p>The Board has a Data Protection Policy (evidence item DAB 19) which details its corporate approach and commitment to ensuring personal information is protected. This Policy is available to staff on the Board's intranet (evidence item DAB 22). Staff are also provided with regular training on Data Protection through West Dunbartonshire Council's 'e-learn' facility (evidence item DAB 21).</p> <p>The Keeper agrees that the Board is aware of its responsibilities under the Data Protection Act 1998 and has policies and procedures in place to ensure that personal information is protected.</p>
10. Business Continuity and Vital Records	G	G	<p>The Board has a Business Continuity Plan (evidence item DAB 24) in place to ensure it can resume its business activities in the event of an incident that interrupts its normal service.</p> <p>Section 16 of the IT Strategy (evidence item DAB 12) sets out the back-up procedures in place to ensure that the Board has access to the information and systems it needs to carry out its functions in the case of a disaster.</p> <p>The Board has also entered into an agreement with the commercial supplier of its Electoral Registration software (evidence item DAB 25) in the event that the supplier goes out of business.</p> <p>The Keeper agrees that there are procedures in place to ensure that the Board can continue to access key information in the event of a disaster.</p>
11. Audit trail	A	A	The RMP states that, at present, the Board does not have comprehensive

			<p>audit trail systems in place.</p> <p>Paper Council Tax and Non-Domestic records are stored in Council Tax List and Valuation Roll order and are kept within a secure area. Physical access is controlled under the provisions of the Visitor Access Policy (evidence item DAB 20) but there is no tracking mechanism in place for when records are removed from storage areas. There is however a commitment in the RMP to develop a file tracking system. The Board has submitted evidence showing its proposed process for providing audit trail functionality for its paper Non Domestic filing system (evidence item DAB 32). This will mean that a record will be kept of who has withdrawn a file and when and when it has been returned. The agenda for the Admin Meeting on 20 January 2016 has also been submitted (evidence item DAB 33) showing that this proposed system will be discussed there. The Keeper looks forward to being kept updated on the progress of this project.</p> <p>The Board is currently in the process of developing a new structure for its shared drives. This will be based on the Data Structure (evidence item DAB 09) and appropriate access permissions will be allocated to the folder structure. The timescales for this project are laid out in the Data Structure Project Plan (evidence item DAB 09) with completion envisaged for roll out by April 2016.</p> <p>The Board has submitted an email from the records manager (see Element 2) detailing the file naming conventions in place for Non Domestic Valuation records stored on the shared drives.</p> <p>The Keeper can agree this element on an ‘improvement model’ basis. This means that the authority has identified a gap in provision (lack of comprehensive audit trail processes) and has provided evidence of the means</p>
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			by which it will close the gap. This agreement is dependent upon the Keeper being kept informed of the progress of work to close the gap.
12. Competency Framework for records management staff	G	G	<p>The Performance Management and Development Plans and Job Description (evidence items DAB 03-05) show that records management and the development and implementation of a RMP are included as key objectives of Mr Nicol (see Element 2).</p> <p>Also provided as evidence is a note of seminars and workshops that Mr Nicol has attended (evidence item DAB 26) showing a commitment to developing knowledge about records management and the requirements of the Public Records (Scotland) Act 2011. This document also shows some of the presentations delivered to colleagues in the Board with a view to providing them with information about records management.</p> <p>The Records Management Policy (evidence item DAB 02) contains a clear commitment to ensuring staff receive appropriate training. They are required to undertake mandatory annual online training in Information Security and Information Management, which includes elements of Data Protection (see Element 9).</p> <p>The Keeper agrees that the Board recognises the importance of records management as a key area of work for staff and has shown a strong commitment to ensuring that staff have the relevant skills.</p>
13. Assessment and Review	G	G	<p>The RMP states that the Depute Assessor has responsibility for ensuring that the RMP and associated policies and procedures are regularly reviewed and kept up-to-date. The RMP states that this will be undertaken annually and done according to the Board's governance, monitoring and review process. The RMP states that elements of the RMP which are subject to improvement plans will be reviewed more regularly to ensure that improvements are being implemented.</p>

		<p>The Board has submitted evidence showing its procedures for assessing and reviewing its RMP and supporting evidence. The Records Management Policy (evidence item DAB 02) shows a clear commitment to ensure that the RMP and supporting policies and procedures are regularly updated.</p> <p>There is a standing records management item on the Management Team's agenda (evidence item DAB 27). Also submitted is the Board's Annual Service Calendar (evidence item DAB 35) which outlines the review schedules for key policies and procedures. This Calendar is updated every year in April.</p> <p>The work to improve the shared drive structure is a key project and as part of this the Board has committed to using Quality Indicator 1 (Create and Manage Trustworthy Records) of the Archive and Records Management Services tool to measure compliance with its records management provisions, although other Quality Indicators may be used, if appropriate. The Keeper commends the use of this assessment methodology.</p> <p>The Depute Assessor will report the results of the assessments and reviews to the Board's Management Team. Evidence item DAB 27, minutes of a meeting of the Management Team, shows that discussion of the RMP has taken place and that it is an appropriate forum for reporting to.</p> <p>The RMP also states that it will consider using the Archives and Records Management Services (ARMS) methodology for measuring performance against requirements. It would need to be amended to fit the requirements of the Board. The Keeper recognises that the ARMS tool is an excellent way of assessing compliance and would request that if the Board do choose to go down this route that they send him a sample of their self-assessment tools.</p> <p>The Keeper agrees that appropriate measures are in place to ensure that the RMP</p>
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			and supporting evidence continues to be fit for purpose.
14. Shared Information	G	G	<p>The RMP states that in limited circumstances it shares information with and receives information from other organisations.</p> <p>The Board has submitted a Data Sharing Agreement between the Board's Electoral Registration Officer and East Dunbartonshire Council (evidence item DAB 28) regarding the sharing of Absent Voter information.</p> <p>The Board is also part of an arrangement to share the data relating to Young Voters. The conditions under which the data is collected and shared is set out in a Data Sharing Protocol (evidence item DAB 29).</p> <p>Also submitted is a MOU between the Board, other Assessors, HMRC and a private company regarding the exchange of information for the 'FR Scheme' (evidence item DAB 30). This is a very detailed document setting out the arrangements for the sharing of Council Tax data.</p> <p>The Keeper agrees that there are appropriate procedures in place to share information securely and to maintain governance of that information when required to do so.</p>

6. Keeper's Summary

Elements 1-14 that the Keeper considers should be in a public authority records management plan have been properly considered by Dunbartonshire and Argyll & Bute Valuation Joint Board. Policies and governance structures are in place to implement the actions required by the plan.

Elements that require development by Dunbartonshire and Argyll & Bute Valuation Joint Board are as follows:

Element 7 – The destruction of electronic records held on shared drives

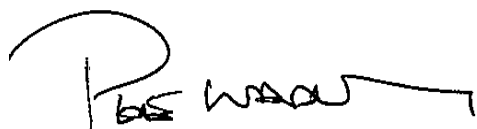
Element 11 – The development of audit trail systems

7. Keeper's Determination

Based on the assessment process detailed above, the Keeper agrees the RMP of Dunbartonshire and Argyll & Bute Valuation Joint Board.

The Keeper recommends that Dunbartonshire and Argyll & Bute Valuation Joint Board should publish its agreed RMP as an example of good practice within the authority and the sector.

This report follows the Keeper's assessment carried out by,



.....
Pete Wadley
Public Records Officer



.....
Robert Fotheringham
Public Records Officer

8. Endorsement of Report by the Keeper of the Records of Scotland

The report has been examined and is endorsed under the signature of the Keeper of the Records of Scotland as proof of compliance under section 1 of the Public Records (Scotland) Act 2011, and confirms formal agreement by the Keeper of the RMP as submitted by Dunbartonshire and Argyll & Bute Valuation Joint Board. In agreeing this RMP, the Keeper expects Dunbartonshire and Argyll & Bute Valuation Joint Board to fully implement the agreed RMP and meet its obligations under the Act.



.....
Tim Ellis
Keeper of the Records of Scotland

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Assessor & Electoral Registration Officer

Valuation Joint Board –17 June 2016

Subject: Re-Use of Public Sector Information

1.0 Purpose of Report

- 1.1 To seek Joint Board approval of a 'Procedures and Asset List' document relating to the Re-Use of Public Sector Information.

2.0 Background

- 2.1 The Re-use of Public Sector Information Regulations 2015 provide a public right to re-use information that public sector bodies must produce, hold, collect or disseminate within their 'public task'.
- 2.2 The requirements on bodies that are covered by the Regulations include:-
- Each body must publish an information asset list – a list of the main information held within the public task.
 - Each body must set up a procedure for dealing with requests, and
 - Each body must establish a procedure for dealing with complaints about how the Regulations have been complied with.

3.0 Progress

- 3.1 The Information Commissioner has advised that the Assessor, being a separate statutory appointment of the valuation authority, is not a Public Sector Body for the purposes of the Regulations. The same conclusion can be drawn in respect of the Electoral Registration Officer.
- 3.2 Joint Boards are, however, Public Sector Bodies for the purposes of the Regulations and must comply with the above requirements.
- 3.3 The Scottish Assessors Association has considered the requirements of the Regulations and has produced a template Procedure and Asset List for local adaptation.
- 3.4 A Dunbartonshire and Argyll & Bute VJB version of that template has been drafted for and is attached for Members' consideration.

4.0 Recommendations

- 4.1 Members are asked to approve the attached Re-use of Public Sector Information Procedures and Asset List.
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Person to contact:

David Thomson (Assessor and ERO)

Tel: 0141 562 1260

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

Appendix

Appendix 1: Draft Re-use of Public Sector Information Procedures and Asset List



*Dunbartonshire and Argyll & Bute
Valuation Joint Board*

**RE-USE OF PUBLIC SECTOR INFORMATION
(DRAFT) PROCEDURES AND ASSET LIST**

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

Document Control

Title	(Draft) Public Sector Information - Asset List – Joint Board
Owner	D Thomson
Approved By	
Date of Approval	
Version Number	0.3d May 2016
Review Frequency	Annually
Next Review Date	

Re-use of Public Sector Information Procedures

1.0 General

The Re-use of Public Sector Information Regulations 2015 provide a public right to re-use information that public sector bodies must produce, hold, collect or disseminate within their '**public task**'.

The Information Commissioner has confirmed that the Assessor, being a separate statutory appointment of the valuation authority, is not a Public Sector Body for the purposes of the Regulations. The same conclusion can be drawn in respect of the Electoral Registration Officer.

It is quite clear, however, that Joint Boards are Public Sector Bodies for the purposes of the Regulations and these procedures are intended to ensure that Dunbartonshire and Argyll & Bute VJB ("the Joint Board") complies with the Regulations.

The business of the Valuation Joint Board falls into five main categories, Council Tax, Non-Domestic Rating, Electoral Registration, IT and other Business Support Services (such as personnel, finance etc), though, as above, Valuation Rolls, Council Tax Valuation Lists, Electoral Registers and their supporting data will not be covered.

These Procedures and the Information Asset List are designed to provide details of the range of information that the Joint Board routinely publish grouped within these main business classifications. It also provides advice on how to make a request for the re-use of our information, whether it is available free or if there is a charge for the information and the rights of appeal that any dis-satisfied enquirer has under the Regulations.

The work of Dunbartonshire and Argyll & Bute Valuation Joint Board is carried out over two locations, Campbeltown and Clydebank, and this Procedure is applies equally to both sites.

1.1 'Public Task'

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 charged with providing the Assessor with the resources required to perform his statutory functions under the Valuation Acts in the three valuation authorities (Argyll & Bute Council, East Dunbartonshire Council and West Dunbartonshire Council) in the former Strathclyde Region. Through the Electoral Registration Officer (ERO) the Joint Board also discharges the function of Electoral Registration in the same three Council areas.

Dunbartonshire and Argyll & Bute Valuation Joint Board is a body in its own right, separate from the Councils, and comprising sixteen members, elected councillors from each of the three authorities. It is responsible for the appointment of the Assessor and the ERO.

Since the enactment of the Lands Valuation (Scotland) Act 1854, Assessors have been responsible for the valuation of all lands and heritages for local taxation purposes within their respective valuation areas. Currently all rateable properties are shown in the Valuation Roll and domestic subjects are contained within the Council Tax List. These documents form the basis for levying non-domestic rates (Valuation Roll) and Council Tax (Council Tax Valuation Lists).

The ERO is responsible for the preparation and maintenance of the Register of Electors which is essential for all Parliamentary and Local Government Elections and referenda.

2.0 Accessing Information and Data

Where published, information will normally be available through the routes described below.

Online:

Most published information is available to download from our website (www.dab-vjb.gov.uk), or on the Scottish Assessors website (www.saa.gov.uk).

By e-mail:

If the information you seek is listed in our Information Asset List but is not published on our website, we can send it to you by email, wherever possible. When requesting information from us (assessor@dab-vjb.gov.uk), please provide a telephone number so that, if necessary, we can telephone you to clarify your request.

By post:

Most published information will normally be available in paper copy form. Please address your request to:

Dunbartonshire and Argyll & Bute Valuation Joint Board
c/o Assessor & ERO
235 Dumbarton Road
Clydebank
G81 4XJ

2.1 Making a request for Re-use of Information

In making a request for re-use of public sector information requesters must ensure that the request:-

1. Is in writing, to the above address,
2. States the name of the applicant and provides an address for correspondence,
3. Specifies the documents or information requested, and
4. States the purpose for which the document is to be reused

All requests will be considered by the Assessor & ERO or the Depute Assessor & ERO on behalf of the VJB.

2.2 Response to requests

Where a request is received, Dunbartonshire and Argyll & Bute Valuation Joint Board will respond to the request promptly and within 20 working days beginning with the date the request is received. The options available to the Joint Board in response to the request are either to refuse the request, to make the document available to the applicant or to impose conditions on what re-use can be permitted.

2.2.1 Information within scope

Examples of information held by the Joint Board that fall within the scope of a request for reuse of public sector information are:

- Some documents and information contained within our Publication Scheme(s)
- Policy documents
- Primary and secondary legislation

Where a request is received for information which is not currently published or readily available, it will be treated as a Freedom of Information request and the future publication of the data will be considered.

2.2.2 Information out with scope

Examples of information held by the Joint Board that fall out with the scope of a request for reuse of public sector information are:

- Information held by the Joint Board which is out with the scope of its public task
- Information that is exempt from disclosure under the Freedom of Information (Scotland) Act 2002
- Information that contains personal data
- Information in which the relevant copyright is owned or controlled by a different person or organisation (third party copyright)
- Information which is within the statutory control of, or is created by, the Assessor (Including Valuation Rolls and Council Tax Valuation Lists)
- Information which is within the statutory control of, or is created by, the Electoral Registration Officer (Including the Electoral Register)

2.2.3 Our Charging Policy

Unless otherwise stated in the following Asset List, most information is available from us free of charge where it can be downloaded from our website or where it can be sent to you electronically by email. Note, however, that the charging for some documents is subject to separate statutory provision and, where that is the case, the Joint Board will charge for information in accordance with that alternative provision.

We also reserve the right to impose charges for providing information in paper copy or on computer disc. Charges will reflect the actual costs of reproduction and postage to the authority, as set out below.

In the event that a charge is to be levied, you will be advised of the charge and how it has been calculated. Information will not be provided to you until payment has been received.

Reproduction costs:

Where charges are applied, photocopied information will be charged at a standard rate of 10p per A4 side of paper (black and white copy) and 30p per A4 side of paper (colour copy).

Computer discs will be charged at the rate of £1.00 per CD-Rom.

Postage cost:

We will pass on postage charges to the requester at the cost to the authority of sending the information by first class post.

3.0 Complaints

Our aim is to make our information as available as possible, and we hope that you can access all the information we publish with ease. If you do wish to complain about any response to a re-use application, however, then please contact us, and we will try and resolve your complaint as quickly as possible. You can contact us at the address provided above.

Any complaint will be acknowledged within two working days of receipt and we will respond in full within a reasonable time.

You have legal rights to access information under this scheme and a right of appeal to the Information Commissioner if you are dissatisfied with our response.

3.1 The Information Commissioner

If, having made a complaint to the Valuation Joint Board and you are not satisfied with its response or you believe that it has not complied with its obligations under the regulations, then you can make a complaint to the Information Commissioner at the following address:

The Information Commissioner
Wycliffe House
Water Lane
Wilmslow
Cheshire
SK9 5AF

ASSET LIST BY CLASS

1.0 COUNCIL TAX

Information Asset/Document	Publication Status	Availability	Cost
Sales Data/ Computer documents/ Spreadsheets	Not published	May be available on request, except where subject to third party copyright.	See reproduction costs above
Planning & Building Warrant Lists	Not published	Not available – see relevant authority	
Survey Log Sheets	Not published	May be available on request	See reproduction costs above
Correspondence: Letters/Emails (both paper and electronic)/Faxes	Not published	Not generally available	N/A
VAC and Court of Session Case Decisions and , Regulations, Acts of Parliament etc.	Not published	May be available on request except where subject to third party copyright	See reproduction costs above

2.0 NON-DOMESTIC RATING

Information Asset/Document	Publication Status	Availability	Cost
Planning & Building Warrant Lists	Not published	Not available – see relevant authority	N/A
Valuation Roll Purchase Orders	Not published	Not available	N/A
Survey Log Sheets	Not published	May be available on request	See reproduction costs above
Correspondence	Not published	Not generally available	N/A
Stated Cases, Legislation, Statutory Instruments & Opinions, etc.	Not published	May be available on request except where subject to third party copyright	See reproduction costs above

3.0 ELECTORAL REGISTRATION

Information Asset/Document	Publication Status	Availability	Cost
Register Distribution Lists (on publication and on request, free)	Not published	May be available on request	See reproduction costs above
Electoral Commission Performance Indicator Returns (data and financial information)	Not published	See VJB Board Reports, Annual Reports or Public Performance Reports at www.dab-vjb.gov.uk . Also available on request.	Free
Canvass tenders	Not published	Not available	N/A

4.0 INFORMATION TECHNOLOGY

Information Asset/Document	Publication Status	Availability	Cost
Back Up Tapes	Not published	Not available	N/A
Computer Backups – Servers	Not published	Not available	N/A
Computer Hardware Guarantees	Not published	Not available	N/A
ESCROW Agreement	Not published	Not available	N/A
System Documentation (for internally managed systems and Databases)	Not published	Not available	N/A

5.0 BUSINESS SUPPORT SERVICES

5.1 Minutes of Meetings & Related Papers/Reports

Information Asset/Document	Publication Status	Availability	Cost
VJB Minutes, agendas and meeting papers (from Shadow year onwards)	Not published	See dab-vjb.gov.uk	Free
Constituent Councils' Minutes	Not published	See relevant Council websites	Free

Management Meeting Minutes	Not published	Not available	N/A
Minutes of Valuation Group Meetings	Not published	Not available	N/A
Minutes of Admin Group Meetings	Not published	Not available	N/A
Minutes of Health & Safety Groups Meetings	Not published	Not available	N/A
Papers and reports to all of the above Internal Working Groups	Not published	Not available	N/A

5.2 Finance

Information Asset/Document	Publication Status	Availability	Cost
Annual Accounts	Published	See www.dab-vjb.gov.uk .	Free
Budgetary Control Reports	Not published	See Joint Board Reports at www.dab-vjb.gov.uk .	Free
Detailed breakdown of Constituent elements of Revenue budget	Published in Board Papers/Accounts	See Joint Board Reports at www.dab-vjb.gov.uk .	Free
Ledger Control Documents	Not published	Not available	N/A
Journal Entry Requests	Not published	Not available	N/A
Cheque Requests	Not published	Not available	N/A
Invoices Passed for Payment	Not published	Not available	N/A
Stationery Orders	Not published	Not available	N/A
Bank Pass Books	Not published	Not available	N/A
Imprest Details	Not published	Not available	N/A
Receipts for Cash	Not published	Not available	N/A
Bank Pay in Counterfoils	Not published	Not available	N/A
Bank Statements (incl Credit card statements)	Not published	Not available	N/A
Third Party e.g Electoral System provider contract details (tender & contracts) –	Not published	Not available	N/A

Inventory Forms	Not published	Not available	N/A
Inter-Departmental Accounts (B.I.Fs) i.e. with WDC	Not published	Not available	N/A
Claim forms for travel & subsistence expenses, including VAT receipts advance cheques and Overtime	Not published	Not available	N/A
Annual Assessor's Statements of Assurance	Published in Annual Report/Accounts	See Annual Report as above	Free
Annual Statements of Internal Control / Assurance Statement from Internal Audit	Published in Annual Report/Accounts	See Annual Report as above	Free
Audit Reports	Published	See Joint Board Reports at www.dab-vjb.gov.uk .	Free
Payroll Checks	Not published	Not available	N/A

5.3 Insurance and Risk Management

Information Asset/Document	Publication Status	Availability	Cost
Insurance Policies	Not published	Not available	N/A
Public Liability Insurance Policies	Not published	Not available	N/A
Employer's Liability Certificates	Not published but displayed	Displayed at VJB offices. Copies available on request	See reproduction costs above
Public Liability Claims	Not published	Not available	N/A
Employers Liability Claims	Not published	Not available	N/A
Business Continuity Plan	Published	See www.dab-vjb.gov.uk	Free
Risk Registers & Risk Action Plans	(Board Risk Register) Published	See Joint Board Reports at www.dab-vjb.gov.uk .	Free

5.4 Personnel & Training

Information Asset/Document	Publication Status	Availability	Cost
Staff Records	Not published	Not available – Personal data	N/A
Qualification Records for Assessor & Statutory Deputes	Made Public	Available on request	See reproduction costs above
Attendance & Absence Records	Not published on individual basis	Not available on individual basis. Corporate statistics available on request	See reproduction costs above
Redundancy details	Not published	Not available – Personal data	N/A
Parental Leave	Not published	Not available – Personal data	N/A
Trade Union agreements	Not published	May be available on request	See reproduction costs above
Retirement records	Not published	Not available – Personal data	N/A
Training Records	Not published	Not available – Personal data	N/A
Holidays/Overtime	Not published	Not available – Personal data	N/A
Flexitime reports	Not published	Not available – Personal data	N/A
Attendance Management Documentation	Not published	Not available – Personal data	N/A

5.5 Health & Safety

Information Asset/Document	Publication Status	Availability	Cost
Accident books, records & reports	Only annual statistics published	See www.dab-vjb.gov.uk for annual statistics	N/A
Assessments under Health & Safety Regulations and records of consultations with safety representatives and committees	Not published	May be available on request	See reproduction costs above
Fatal Accident Investigations	Not published	Not available – Personal data	N/A
Risk Assessments	Some are published	See www.dab-vjb.gov.uk or may be	See reproduction costs

		available on request.	above
Fire Alarm & Security Documents	Not published	Not available	N/A
Fire Drill & Evacuation Procedures	Distributed internally	Available on request	See reproduction costs above
Burglar Alarm and Security Documents	Not published	Not available	N/A
Drivers' licence, Insurance & MoT Checks	Not published	Not available – Personal data	N/A
HSE Correspondence	Not published	Not available – Personal data	N/A
Completed Incident Reports forms and Operational Logs	Not published	Not available – Personal data	N/A
Out of hours Directory	Not published	Not available – Personal data	N/A
Visitor Books	Not published	Not available – Personal data	N/A

5.6 Property

Information Asset/Document	Publication Status	Availability	Cost
Lease documents/occupancy agreements/title deeds	Not published but Registered and available via Registers of Scotland	See Registers of Scotland or copies available on request	See reproduction costs above

5.7 Freedom of Information

Information Asset/Document	Publication Status	Availability	Cost
Requests/responses	Not published	Generally not available – Contain personal data	N/A
Register of Requests	Not published	Generally not available – Contains personal data – though statistical data on request is available on web site.	N/A

5.8 Other Information and Documents

Information Asset/Document	Publication Status	Availability	Cost
List of VJB Membership	Published	See www.dab-vjb.gov.uk/who are we/	Free
Mail logging database	Not published	Generally not available – Contain personal data	N/A
Outgoing mail log (manual)	Not published	Generally not available – Contain personal data	N/A
Mobile Telephone Accounts	Not published	Not available	N/A
Recorded Delivery Slips	Not published	Not available	N/A
General Correspondence Files	Not published	Not available	N/A
MP/MSP/Councillor/Ombudsman Correspondence	Not published	May be available on request	See reproduction costs above
Key Performance Indicators	Published	See www.dab-vjb.gov.uk	Free
Public Performance Reports	Published	See www.dab-vjb.gov.uk	Free
Complaints	Not individually published, though statistical reports are published	Not available individually. Statistics available via Annual Reports etc. or on request.	See reproduction costs above
Commercial/Hire agreements etc	Not published	Not available	N/A
Audit Reports	Published	See www.dab-vjb.gov.uk	Free
Audit Action Plans	Published	See www.dab-vjb.gov.uk	Free
Grievances	Not published	Generally not available – Contains personal data	N/A
Disciplinary Procedure Records	Not published	Generally not available – Contains personal data	N/A
Assessor's Annual Reports (as incorporated with final accounts)	Published	See www.dab-vjb.gov.uk	Free
Staff Consultations & Reports	Not currently published	Outcome reports available on request	See reproduction costs above
Equalities Policy & Reports	Published	See www.dab-vjb.gov.uk	Free
Staff Register of Interest	Not published	Not available – personal data	N/A

EMB Minutes/Papers	Published by EMB	See http://www.electionsscotland.info/emb/homepage/2/about_us	Free
Electoral Commission Reports	Published by Electoral Commission	See http://www.electoralcommission.org.uk/	Free
Electoral Commission Guidance	Published by Electoral Commission	See http://www.electoralcommission.org.uk/	Free

DUNBARTONSHIRE and ARGYLL & BUTE VALUATION JOINT BOARD**Report by Treasurer****Valuation Joint Board – 17 June 2016**

**Subject: Draft Management Commentary & Annual Accounts for
Year Ending 31 March 2016****1. Purpose**

- 1.1** The purpose of this report is to present to Members of the Board the Draft Management Commentary and Annual Accounts for the year ending 31 March 2016.

2. Background

- 2.1** The Local Authority Accounts (Scotland) Regulations 2014 (the accounts regulations) came into force on 10 October 2014 and introduces a number of changes to the report and accounts, such as:
- (a)** The requirement to include a Management Commentary which is intended to assist readers in understanding the financial statements and the organisation that has prepared them;
 - (b)** Following best practice, the draft Management Commentary & Annual Accounts should be reported to the Board for formal consideration prior to submission to the Accounts Commission by 30 June each year; and
 - (c)** The regulations require the notice of public right to inspect and object to Financial Statements to commence no later than 20 June 2016 with the accounts available for inspection by 4 July 2016.
- 2.2** A Balance and Reserve Policy was approved by the Board at its meeting in November 2012. The Board's Prudential Reserve Policy is to retain a prudential target of 2% of net expenditure (£53,289) or £100,000 which ever is higher. As at 31 March 2015, the Board held balances of £596,343 of which £83,334 was earmarked, leaving £513,009 free revenue balances.

3. Main Issues

- 3.1** The draft Management Commentary and Annual Accounts for the year end 31 March 2016 is appended to this report.
- 3.2** The Management Commentary (pages 2 to 20) consists of the historic Assessor Report and the Treasurer's foreword plus other areas not reported previously such as service changes and developments, impact on financial climate and risks, provisions and contingencies.
- 3.3** The Annual Governance Statement is included on pages 25 to 27. 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.
- 3.4** Members' attention is drawn to the Statement of Responsibilities on page 24.
- 3.5** The Management Commentary summarises the financial position of the Joint Board. The Joint Board's 2015/16 budget was constructed to break even using £83,334 of balances. The Valuation Joint Board completed the year with a further contribution to the funds brought forward of £17,080 and did not need to access reserves. This contribution, together with the unused planned use of £83,334 results in an overall underspend against budget in-year of £100,414.

The main variances are showing in the table below.

	Variance £	Comments
Employee Costs	10,461	This underspend is mainly due overtime costs were lower than anticipated.
Property	19,214	This underspend is mainly due to lower than anticipated expenditure on energy and repairs and maintenance.
Supplies & Services	33,223	This underspend is across a number of headings (such as office & computer equipment, computer licences, telephones, courses & conferences).
Income	41,133	Grant income was more than anticipated.

- 3.6** As at 31 March 2016 the Board held total usable reserves of £633,416 (of which £19,993 are unapplied capital reserves), with the remaining balance comprising revenue reserves of £613,423. A proportion of this is identified as an earmarked balance (£267,768) and once this has been accounted for leaves £345,655 of general reserves for future use (including £100,000 prudential reserve above).
- 3.7** The Board recognises the difficult financial climate facing public services and has continued to seek efficiencies where possible. This has allowed the Board to maintain requisition levels in 2015/16 at 2014/15 levels. It is anticipated that future planned draws on the reserves may be required to ensure that a balanced budget is delivered for 2016/17 onwards given the forecast reduction in funding for local government and the increasing workload to the Board.

4. Conclusions and Recommendations

- 4.1** Members are requested to note the Draft Management Commentary and Annual Accounts for the year to 31 March 2016.

.....
Stephen West
Treasurer
Date: 17 June 2016

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*

DRAFT

**MANAGEMENT COMMENTARY &
ANNUAL ACCOUNTS**

FOR YEAR ENDING 31 MARCH 2016

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JOINT BOARD MEMBERS & OFFICIALS AS AT 31 MARCH 2016

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 31 MARCH 2016**

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

1.0 INTRODUCTION

I am pleased to present the Joint Board's Management Commentary and Annual Accounts in relation to the 2015/16 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").

Preparations for the 2017 Non-Domestic Rating Revaluation were a primary focus for much of the 2015/16 year. Appeal activity arising directly from the 2010 Revaluation was negligible throughout the year, though running roll and 'material change of circumstance' appeals were received and disposed of throughout the year.

In relation to our Council Tax functions, the number of new dwellings added to the Council Tax Lists remained relatively high compared to the majority of previous years and appeal activity remained at expected levels. Significant input was made into the Commission on Local Tax reform though its recommendations appear unlikely to be implemented in the short term.

2015/16 was a very significant year in relation to our Electoral Registration functions. Following the massive Transition to Individual Electoral Registration (IER) in 2014/15, the maintenance of the registers, including the canvass, over the last year was carried out under the new IER 'Business as Usual' procedures. Additionally, we had to extend our procedures to allow 'young persons' to be added to the Local Government register in line with the Scottish Elections (Reduction of Voting Age) Act. Support for the UK Parliamentary elections held in May 2015, preparations for the Scottish Parliamentary elections in May 2016 and various local government by-elections all required significant resourcing.

The VJB Management Team continues to be the main forum for decision making within the organisation. It met regularly throughout 2015/16 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. In particular, plan to deliver a full set of Revalued Rateable Values to the Scottish Government by September 2016.
- 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.

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

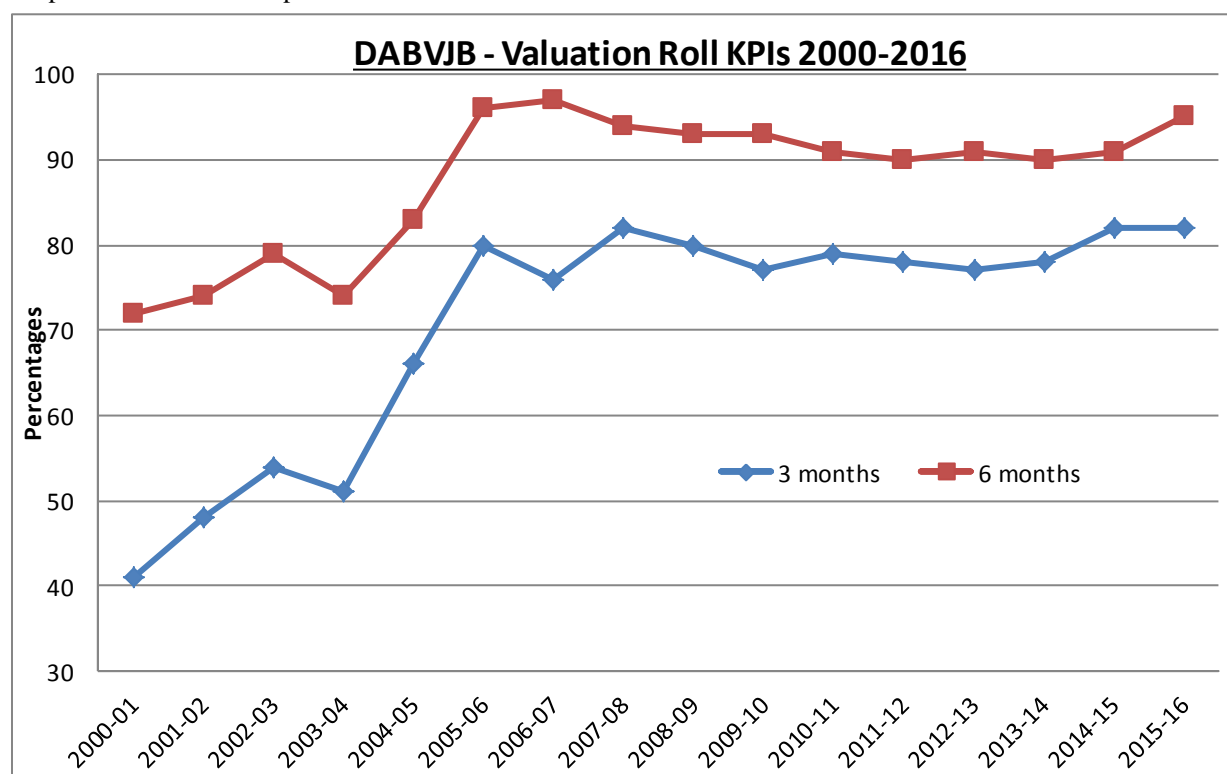
Total No of entries @ 1st April 2015	13,564
Total Rateable Value @ 1st April 2015	£328.7million
Total Number of entries @ 31st March 2016	13,641
Total Rateable Value @ 31st March 2016	£330.0million

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 2015/16 compared with the actual figures for 2014/15.

Period	Actual 2014/15	Target 2015/16	Actual 2015/16			
			Argyll & Bute	West Dunbartonshire	East Dunbartonshire	Whole VJB Area
0-3 months	83.3%	80%	85.3%	79.3%	65.3%	81.9%
3-6 months	8.5%	14%	11.1%	20.0%	19.83%	13.5%
>6 months	8.2%	6%	3.6%	0.7%	14.87%	4.6%

Our performance in respect of maintenance of the Valuation Roll was up on 2014/15 at 6 months and the targets at both 3 and 6 months were met.

Our performance over the period since 2000 is shown below.



2.1 NON-DOMESTIC RATING (Cont'd)

2005 Revaluation

One appeal, which has been referred to the Lands Tribunal, was outstanding at the start of the 2015/16 year and remains so.

2005 Running Roll Appeals

At the start of 2015/16, 26 'Running Roll' appeals relating to Mobile Telecommunication subjects were outstanding from the 2005 Valuation Roll and, despite various efforts to engage with the relevant agents, these remain outstanding.

2010 Revaluation Appeals

The 2010 Revaluation took effect from 1st April 2010 and a total of 3,391 appeals were received before 30th September 2010, the vast majority of which were disposed of by the statutory date of 31st December 2013.

At the start of 2015/16, 41 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 10 were disposed of by negotiation leaving 31 outstanding.

2010 Running Roll Appeals

At the start of the 2015/16 financial year 195 running roll appeals were outstanding. During the year a further 95 appeals were submitted. 167 appeals were disposed of leaving 123 outstanding. 59 running roll appeals had been referred to the Lands Tribunal at the start of the year and by the end of the year it had been reduced to 26.

2017 Revaluation

The 2017 Revaluation comes into effect on 1st April 2017 based on a valuation date of 1st April 2015, though the Scottish Government expects to receive a completed Revaluation data set by September 2016. It is a major task which is not helped by the variety of effects on the property market of the economic turmoil that has been experienced since preparations for the last revaluation. Further, we have experienced an increasing reluctance amongst ratepayers and their professional agents to provide the information required to carry out an accurate Revaluation.

A Revaluation Project Team, which is being led by the Depute Assessor, has been monitoring progress against our agreed timetable for delivery and by the end of 2015/16, 6,521 (47.8%) of the 13,644 subjects in our Valuation Rolls had been Revalued.

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.

2.2 COUNCIL TAX (Cont'd)

Maintenance of Valuation List

The year to 31st March 2016 saw a net increase in the number of dwellings shown in the Council Tax List.

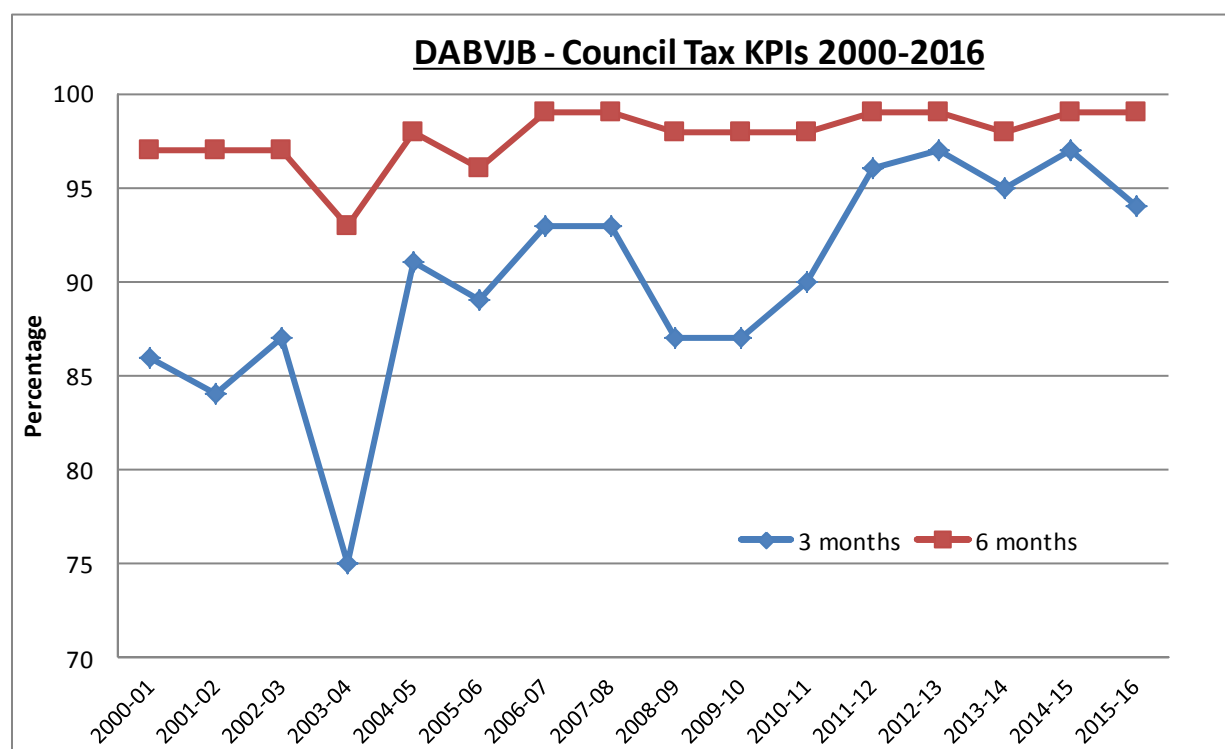
Total Number of entries @ 1st April 2015	143,184
Additions during year to 31st March 2016	1,077
Deletions during year to 31st March 2016	397
Total Number of entries @ 31 st March 2016	143,864

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 2015/16 compared with the actual figures for 2014/15.

Period	Actual 2014/15	Target 2015/16	Actual 2015/16			
			Argyll & Bute	West Dunbartonshire	East Dunbartonshire	Whole VJB Area
0-3 months	97.0%	95%	89.0%	96.8%	95.8%	93.7%
3-6 months	2.0%	3%	8.6%	3.2%	3.8%	5.3%
>6 months	1.0%	2%	2.4%	0%	0.4%	1%

We did meet our target of making 98% of new Council Tax entries within 6 months but marginally missed the 3 month target of 95%. The reason for the latter was that a review of Self-Catering Unit subjects carried out in preparation for the 2017 Non-domestic Revaluation resulted in a significant number of these being deleted from the Valuation Roll and entered into the Council Tax list retrospectively.

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



2.2 COUNCIL TAX (Cont'd)

Proposals and Appeals

125 proposals and appeals were outstanding at the start of 2015/16 and 298 were submitted during the year. In the same period, 284 were disposed of, leaving 139 outstanding.

Future of Council Tax

The Commission on Local Tax Reform which was co-chaired by the then Local Government Minister Marco Biagi and President of COSLA Councillor David O'Neill published its report in December 2015. The Commission concluded 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. To date, however, its recommendations do not look like being implemented, at least in the short term.

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.

Additional Aim specific to 2015/16

- To maximise the number of 16 and 17-year added to the Electoral Register in accordance with the Scottish Elections (Reduction of Voting Age) Act.

Individual Electoral Registration (IER) and the Published Electoral Register

Following on from the change to IER and the 'Confirmation' process which took place in 2014/15 the main focus in Electoral Registration during 2015/16 was the implementation of IER 'Business-as-Usual' processes for both the annual canvass and for rolling registration. Further, in July 2015 the Electoral Registration and Administration Act 2013 (Transitional Provisions) Order 2015 formally marked the end of Transition to IER on 1st December 2015. This meant that any person who had been neither 'Confirmed' through data matching nor had been 'Verified' by way of a successful Individual Registration application was to be removed from the register at publication in December 2015.

To be included in the Electoral Register applicants now have to apply individually either by completion of an Invitation to Register (ITR) form, by submission of relevant details via the Government Digital Service (www.gov.uk/register-to-vote) or by providing the relevant details to an Electoral Registration Office in person or by telephone.

The Household Enquiry Form (HEF), which replaced the annual canvass form, can no longer be used to effect change to the register. Instead, change notified on returned forms is to be treated as a piece of evidence which will initiate the issue of an ITR or other relevant documentation. Thus what was a single stage process for a whole household can now be a multi-stage process for each individual applicant.

The requirement to provide a Date of Birth and National Insurance Number when making an application, and to have these verified against central government records, add to the complexity of the process, particularly where failure to do so leads to applicants being required to provide documentary evidence of their identification or move to a process of third party attestation.

2.3 ELECTORAL REGISTRATION (Cont'd)

The requirement to issue ITRs both during and outwith the annual canvass period partly removes the distinction between the two processes, thereby making reporting directly on the canvass much more difficult.

Notwithstanding the above we issued the following HEFs during the canvass period with the majority of the 2nd reminders being issued via a door-to-door canvass.

	Initial issue	1 st Reminder	2 nd Reminder	%age Return
Argyll & Bute Council	48,246	23,589	16,556	79.7%
East Dunbartonshire	45,682	23,050	16,218	79.7%
West Dunbartonshire	44,760	27,839	21,468	66.05%
VJB Total	138,688	74,478	54,242	74.96%

As well as receiving returns by post we made available an electronic response system which allows electors to reply via telephone, internet or SMS/text. For the first time this system allowed us to capture change information as well as 'No change' responses. A summary of the return methods is shown below.

Method of Response	No of Returns	%age return
Post	51,022	36.79%
Electronic (web/phone/SMS)	35,628	25.69%
Phone/Email contact	2,681	1.94%
Door-to-door canvass	9,752	7.03%
Verified as second home/long term empty	3,541	2.55%
Returned/Empty/ Other	1,343	0.97%
Total	103,967	74.97%

Despite the provision of these services, overall return rates were down on previous canvasses. This is largely because changes to the canvass process arising from legislation and Ministerial direction resulted in a matching process which was previously used to improve the return rate being disallowed under the new system. Along with poorer household form return rates, this resulted in the door-to-door canvass having to be extended very significantly compared to previous years. The number of canvassers required to complete the task was, therefore, increased from 25 in the 2013/14 canvass (the last full household canvass before the transition to IER) to 60 and this increased costs significantly above the start of year provision.

As outlined above, any person who had been neither 'Confirmed' through data matching nor had made a successful Individual Registration application to be included in the register was to be removed from it at publication in December 2015. Through various attempts to make contact and follow-up on non-confirmed electors the numbers at point of publication had been reduced significantly in comparison to the equivalent number at publication in February 2015, with a total of 4,669 electors being removed under this requirement – see below. The full impact of this change is not yet known.

	At Publication (27th February 2015)	Start of Canvass (31st July 2015)	Electors Deleted (1st December 2015)
Argyll and Bute	2,966	2,155	1,250
East Dunbartonshire	3,126	2,456	1,553
West Dunbartonshire	3,071	2,591	1,866
Total	9,163	7,202	4,669

To help identify young persons who would be entitled to be included in the register, data was obtained from education authorities and local schools. ITRs were then issued to all known 16 and 17 year-olds and this resulted 3,156 'young persons' being added to the registers for the VJB area at publication.

In summary, the number of changes to the Register during the 2015 canvass period was as follows:-

Elector Additions	11,733
Elector Deletions	10,244

resulting in a total electorate of 218,668 at publication.

2.3 ELECTORAL REGISTRATION (Cont'd)

This total electorate figure is down on the total at publication in February 2015 and reversed the trend which had been for a generally increasing electorate in recent years.

Year	No of Electors
2015	218,668
2014	223,594
2013	221,453
2012	219,117
2011	217,065
2010	216,433
2009	215,460
2008	216,241
2007	218,875
2006	218,399
2005	217,559

The full Electoral Register can only be provided for certain limited statutory purposes, while the 'Open Register' (also known as the 'Edited Register') can be sold to anyone for any purpose. Under IER 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 2015 canvass the percentage of electors who had opted out was as follows:-

Year	Electors Opted out
2015	33.4%
2014	26.0%
2013	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%

Absent Voters

Aside for an adjustment in 2014, the trend in numbers of absent voters on the register in recent years has been upwards and this continued to be the case following the 2015 canvass.

Year	No of Absent Voters
December 2015	38,376
February 2015	34,525
2014	27,176
2012	29,501
2011	29,076
2010	27,365
2009	24,899
2008	23,095

2.3 ELECTORAL REGISTRATION (Cont'd)

Rolling Registration

The Rolling Registration is the process of dealing with applications for changes to the Register which take place outwith the canvass period. During 2015/16 the numbers of rolling registration changes made were as follows:-

Local Authority	Additions	Deletions
Argyll & Bute	4,618	5,207
East Dunbartonshire	4,427	4,128
West Dunbartonshire	3,875	3,513
VJB Area	12,920	12,848

IER requires a pro-active approach to change throughout the year and we have continued to use sources such as Council Taxpayer records and house sales information to initiate the issue of ITRs.

Electoral Performance

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

During the changeover to IER there were 2 temporary standards in place. In March 2016 the Commission published its standards which would apply to the new regime. Our own assessment is that we are either compliant with each of the standards or are in a position where we are continually updating and reviewing how we do comply. The EC will request evidence of compliance from a sample of EROs based on their own assessment of risk and, to date, we have not been asked to make such a submission.

Alongside the Performance Standards regime, the EC and the Cabinet Office have developed an extensive suite of reports on registration activity and register accuracy and completeness. Various reports were submitted to these bodies immediately following publication of the registers.

Elections and Referendum

During 2015/16 Electoral Registers were used for the purposes of the UK Parliament elections in May 2015, a local government by-election in February 2016 and several Community Council elections with very few issues arising in respect of the completeness or accuracy of the registers at these events. Towards the end of the financial year significant resource was being applied to the preparations for the Scottish Parliament election (5 May), a local government by-election in Argyll & Bute (2 June) and the referendum on the UK's membership of the European Union on 23 June 2016.

Review of Electoral Operations

The implementation of IER has been the biggest change to the electoral system in many years requiring changes to all operational procedures and processes and to our electoral management systems. Subsequent to publication of registers in March 2015 we initiated a review of how these changes affected our operations and staffing requirements. It concluded shortly after the first set of elections under the new system in May 2015. The review proposed a minor change to the staffing structure and several changes to responsibilities, operations and procedures. In effect an extension of that review is ongoing as IER 'beds in'.

IER is also much more expensive to operate than traditional registration. Early in 2015/16 the Cabinet Office provided direct funding to reflect that but their grant fell short of both the previous provision and the expected requirement. The CO did, however, open a 'Justification Led Bid' (JLB) process which gave EROs the opportunity to claim funding for any actual, evidenced, expenditure arising from IER which was in excess of the grant allowed. A bid of £50,707 was submitted in January 2016 and a payment of that amount was received at the very end of the financial year.

Having initially indicated that no central government funding would be available beyond 2015/16 the CO announced in March 2016 that central government funding of IER would, in fact, be continued.

3.0 GENERAL PROGRESS IN RELATION TO OTHER MATTERS

3.1 INFORMATION AND COMMUNICATIONS TECHNOLOGY

IT and Computer Provision

A revised IT Strategy for the Valuation Joint Board was approved by the Valuation Joint Board in June 2015. This strategy provides direction and focus for the Joint Board as technology advances and the requirement for changes in processes continues. The strategy:-

- Supports the day to day business of the Board
- Assists in the delivery of a high quality service
- Identifies the competencies required for ICT support and development
- Helps maintain partnerships with stakeholders.

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. Further, we purchased a new Unix Server to host our 'Progress' valuation system and a Domain Controller (server) for each of our sites. These will be installed in the early part of 2016/17 to be timetabled in accordance with operational needs and priorities.

Issues regarding communication with, and connection to, our office in Campbeltown have been ongoing for some time now. The early part of 2015/16 saw us implement a new device to improve the effectiveness of our aggregated broadband lines. This did help but the longer term solution is to install a fibre optic broadband line. The procurement of such a line has commenced but there are dependencies on the suppliers in terms of implementation. In the meantime, a further three broadband lines have been procured and aggregated with the existing lines.

As part of the WDC Modernisation Programme, the communications lines in the Clydebank office were migrated to a new network.

Our Electoral Management System was upgraded several times throughout the year to provide the functionality required for both IER and the extension of the franchise to 16 and 17 year olds. The additional functionality also provides for the Electoral Commission/Cabinet Office statistical submissions referred to above.

The 'Progress' system which supports our valuation functions was further developed to facilitate both the valuations and the required process improvements for the 2017 revaluation.

Early in the 2015/16 financial year we changed the telephony providers to both of our offices and this will result in savings against previous expenditures.

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.

One related issue to develop during 2015/16 was the appropriateness of providing data held at the portal to the public, other stakeholders and customers. It has been identified that it may no longer be appropriate for the information held at the portal to be supplied to third parties and customers and, as a result, the portal's funding model may require to be revised.

3.2 BEST VALUE

Key Performance Indicators and Public Performance Reporting

Performance in respect of Valuation Roll and Council Tax Key Performance Indicators is reported above. Our 2014/15 Public Performance Report was published during 2015/16 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 2015/16:-

- A new 3-year Service Plan for the period 2014 – 2017 was approved by the Valuation Joint Board in June 2014. An annual update to the Service Plan and an Annual calendar for 2015/16 were approved in June 2015. Further versions of these documents were drafted during the year and will be presented to the Joint Board for approval in June 2016. The Management Team regularly reviews progress against these plans
- An internal audit of the Board's Governance structures and procedures was carried out. The Audit report concluded that the systems examined were working effectively but identified opportunities to strengthen internal controls and enhance the service provided. The agreed Action Plan was incorporated into the Management Team's collated Audit Action Plan and will be a focus for improvement in 2016/17.
- A newly formatted 'Board Risk Register' was approved by the Joint Board in June 2015. An Operational Risk Register was also completed and a Risk Action List was used by the Management Team to regularly review risks and actions taken.
- The Joint Board's Reporting Framework was substantially reviewed following various changes to both internal and external reporting requirements.
- A new approach to printing and mailing our outgoing correspondence brought significant financial and time releasing savings over previous procedures.
- A revised Code of Corporate Governance for the Joint Board was approved.

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 Registers and Action Plan are revised annually. 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 changes in electoral registration subsequent to IER.
- The potential to lose one or more of our statutory functions.
- The risks associated with delivering the extension of the franchise.
- The loss during 2016 of the file storage facility at Witchburn Road, Campbeltown.
- The dependency of the Joint Board on ICT for delivery of its statutory functions and service delivery.

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

3.2 BEST VALUE (Cont'd)

Audit

During the year, the final 2014/15 accounts of the Valuation Joint Board were subject to External Audit by Audit Scotland. The external auditor's Annual Audit report gave an unqualified opinion on the financial statements for the year to 31 March 2015.

The report did identify that the Joint Board had delivered services under budget over consecutive years and recommended a review of the budget setting process to ensure that the constituent authority contributions were set at the right level. It also reiterated the increased costs related to IER and the potential shortfall in the revenue budget provision arising therefrom. The subsequent receipt of further grant money, however, largely precluded the need to implement contingency plans.

During the year Internal Audit carried out a review of our Governance Structures and Procedures. In their report auditors concluded that the systems examined were working effectively. The review did, however, highlight that opportunities exist to strengthen internal controls and enhance the service provided. The Assessor and ERO, along with the members of the Joint Board's Management Team, will address the actions contained within the Action Plan and will report on progress against these at regular Management Team Meetings.

The finances of the Joint Board for 2015/16 will be audited by Audit Scotland who completed initial investigations into systems during the year. An Audit Plan was completed which identified the main areas where they will direct scrutiny. These will be to ensure that:-

- Controls are in place to ensure that management cannot override financial controls
- The Assessor & ERO's Annual Report and Management Commentary comply with Government Financial Reporting Manual guidance.
- The IER funding gap is addressed.

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

Customer Satisfaction

For some years now, recent users of the Joint Board's services have been randomly sampled and issued with questionnaires to seek their perception of the service provided to them. A summary of the results is provided below. These show that:-

- By far the majority of our stakeholders (97%) find us professional, courteous and helpful.
- 62% of queries or transactions are completed at the first point of contact and only 4% of matters are not concluded to the satisfaction of the stakeholder.
- Most users of Joint Board services (94%) are satisfied with the information and/or advice provided to them.
- Very high satisfaction levels are being maintained on a year-to-year basis.

3.2 BEST VALUE (Cont'd)

	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16
Survey Return Rate	25%	25%	23%	28%	27%	21%	18%
Was the person with whom you communicated professional, courteous and helpful?	97%	98%	98%	97%	98%	99%	97%
Was the matter brought to a satisfactory conclusion immediately?	62%	58%	62%	58%	55%	67%	62%
Was the matter brought to a satisfactory conclusion?	98%	97%	98%	98%	96%	97%	96%
Are you satisfied with the quality of the information or advice given to you?	96%	96%	96%	96%	96%	97%	94%

It is clear that response rates, particularly from members of the public who have engaged in the electoral registration process by electronic means, remain persistently low. Further, the usefulness of the quantitative feedback in the returns we do get is very limited. Consideration will therefore be given to the value of continuing with current sampling levels.

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	96.2%
	Non-white	3.8%
Gender	Male	48.8%
	Female	51.2%
Disability	Disabled	7.1%
	Able-bodied	92.9%
Sexual orientation	Heterosexual	97.6%
	Other	2.4%
Marital status	Married	61.5%
	Never Married	17.2%
	Other	21.3%
Age	16-21	3.8%
	22-30	5.4%
	31-40	14.7%
	41-50	14.7%
	51-60	28.3%
	61-65	9.2%
	66-70	13.6%
	70+	10.3%

3.2 BEST VALUE (Cont'd)

Sample sizes within the various equalities groups were too small to draw firm conclusions but the results will continue to be monitored to ensure that we are carrying out our functions in a fair and equitable manner.

Complaints Procedure

The Joint Board operates a Complaints Procedure which is in line with the Public Sector Ombudsman's Model Complaints Handling Procedure.

There were a total of 31 Complaints received during 2015/16, compared to 21 in 2014/15, with 25 relating to Electoral Registration and 3 each relating to Non-domestic Rating and Council Tax.

26 complaints were resolved at the frontline resolution stage with 5 being escalated to the Investigation stage. The outcome of one of the investigations was referred by the complainant to the SPS Ombudsman. As the matter complained of was one which should properly be dealt with by the existing appeals procedures provided for within the Valuation Acts and the complainant had not made use of that opportunity, the Ombudsman did not accept the complaint.

Recurring themes are shown below along with the Board's reaction.

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 and remain under review on an ongoing basis
Documentary evidence requested of applicants to be included in the electoral 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 the requirement to request documentary evidence cannot be changed.
Not able to vote In UK Parliamentary election.	These complaints tend to be from persons who have either not applied or have applied outwith timetables. Advice on these matters is given. Others relate to the franchise for particular electoral events which is beyond the vires of the ERO.	ERO has no power to be flexible with statutory timetables and clearly cannot deal with applications not received. Various methods have been adopted to get timetable into the public domain but the electoral landscape is complex and possibly confusing to the elector.
The wording of correspondence is inappropriate, insensitive or similar.	ERO can only offer an explanation of the prescribed nature of these.	Where forms/letters are prescribed the ERO feeds back the public response into consultations and reviews of their format. Where there is local discretion the content of letters is reviewed.

Several of these themes are repeats of previous years complaints but where there is a statutory process or a prescribed letter/form, there is little the ERO can do but to follow/issue them.

3.2 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 31 of the Annual Accounts. The table below is a summary of the Joint Board's financial position at 31 March 2016.

	Budget	Actual	Variance
	£	£	£
Employee Costs	2,219,756	2,209,295	10,461
Property Costs	123,588	104,374	19,214
Transport Costs	40,000	45,644	(5,644)
Supplies & Services	322,716	289,493	33,223
Payment to Other Bodies	35,000	32,503	2,497
Support Services	133,334	133,334	0
Other Costs (Interest)	(100)	370	(470)
Total Expenditure	2,874,294	2,815,013	59,281
Requisition Income	2,664,460	2,664,460	0
Grant Income	98,000	139,810	41,810
Rental Income	25,000	26,156	1,156
Sales, Fees & Charges	3,500	1,667	(1,833)
Total Income	2,790,960	2,832,093	41,133
(Surplus)/Deficit for the year	83,334	(17,080)	(100,414)

The Joint Board returned a surplus of £17,080 for the financial year 2015/16, compared to a budgeted position which anticipated a planned deficit of £83,334 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 (£205,000) and holiday pay accrual (£8,536) these costs are year end adjustments that are offset by corresponding transfers to the Balance Sheet and the Movement in Reserves Statement.

The financial position of the Joint Board was negatively affected during the 2015/16 year by increases in operational expenditure arising from the change to IER and by West Dunbartonshire Councils' termination of their lease over part of the Joint Board's property. These will have effects into 2016/17 and beyond.

The main budget variances are showing below:-

	Variance	Comments
	£	
Employee Costs	10,461	This underspend is mainly due overtime costs were lower than anticipated.
Property	19,214	This underspend is mainly due to lower than anticipated expenditure on energy and repairs and maintenance.
Supplies & Services	33,223	This underspend is across a number of headings (such as office & computer equipment, computer licences, telephones, courses & conferences).
Income	41,133	Grant income was more than anticipated.

3.2 BEST VALUE (Cont'd)

Balance Sheet

The balance sheet is shown on page 32 and features an assessed pension fund liability of £4.236m based on the valuation of the fund at 31 March 2016. 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 42 to 46 the valuation states that assets held at the valuation date were sufficient to cover only 80% 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 decreased by £1.879m as advised by the appointed actuaries. The appointed actuaries remain of the view that the asset holdings of Strathclyde Pension Scheme and the contributions from employees and employers together with planned increases in employer's contributions provide sufficient security and income to meet future pension liabilities.

From April 2016, and arising from changes in pensions legislation, the payments that the Joint Board makes in respect of Employer's National Insurance contributions will increase. These changes, which are beyond the control of the officers of the Joint Board, make it all the more challenging to close the year-on-year budget gaps which have been projected. The issue must be dealt with, however, and addressing the budgetary shortfall, against a background of a generally tightening budgetary position, will need to form a major focus for the both the Officers and Members of the Joint Board during 2016/17.

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 (15/16 £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 2016 the Board held total usable reserves of £633,416 (of which £19,993 relates to unapplied capital reserves) with the remaining balance comprising revenue reserves of £613,423. A proportion of this is identified as an earmarked balance (£267,768) and once this has been accounted for leaves £345,655 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 2015/16 at 2014/15 levels. It is anticipated that future planned draws on the reserves may be required to ensure that a balanced budget is delivered for 2016/17 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.

3.3 EQUALITIES

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

Arising from the Specific Duties which were established by the Scottish Government subsequent to The Equality Act 2010, the Joint Board established that its stated Equality 'Outcomes' are 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.

In April 2015 we published a report which provided updates on the Joint Board's progress in relation to mainstreaming its Equalities activities and progress in achieving its Outcomes. The report also includes analysis of various staffing related matters across the equalities strands.

3.4 STAFFING MATTERS

Development and Training

The Performance and Development of the Assessor & ERO and the Depute Assessor & ERO are monitored and managed through the Board's Policy and Procedure on Individual Performance Management for Senior Officers.

The Board's Staff Development and Training procedures provide for a structured and strategic provision of training and development opportunities for all other members of staff. Each employee 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 2015/16 training was provided through externally sourced courses, in-house training events and e-learning facilities in a range of subjects including Individual Electoral Registration, Fire Marshalling, Health & Safety, Door-to-door canvass procedures and Public Records Management. Further, a new set of 'Core' training was established which requires staff to complete refresher training in Information Management and Security, Health & Safety, Equalities and Fire Safety. Equalities training includes an annual refresher for all staff on the Language Line Translation service to which the Board subscribes

One member of staff passed the RICS Assessment of Professional Competence in May 2015. Formal external training is ongoing for two Trainee Valuers and one Trainee Technician.

For the first time the Joint Board employed a 'Young Apprentice' in September 2015 and his training will come to an end in June 2016.

Personnel Policies

Arising from changes in the Local Government Pension Scheme (LGPS) across Scotland, the Joint Board approved a revised Local Government Pensions Scheme Discretions Policy in June 2015.

During the year, and in line with the approach in West Dunbartonshire Council, the Board also approved:-

- A Driving at Work Policy
- A Cancer Support Policy and
- A Carers Leave Scheme

3.5 FREEDOM OF INFORMATION

The Joint Board's 'Guide to Information' was updated and maintained as required with relevant documents available 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 2015, nine requests which specifically referred to the Freedom of Information Act were received. Six of these were from the one requester. 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.

3.5 FREEDOM OF INFORMATION (Cont'd)

Six requests related to Non-domestic rating valuation were received. In one instance the requested information was not held. In two instances all the requested information was provided and in 3 instances partial information was provided with part exempt under Regulation 35(1) d. The remaining request related to correspondence regarding a complaint and the requested information was refused under Regulations 35(1) d and 36(2).

Dealing with such requests took in excess of 28 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.

3.6 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.

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 2015/16 the Association was involved in consultations relating to legislation, guidance and process design for Individual Electoral Registration. The Association made significant contributions, in terms of time and effort, to the consultations and researches of the Commission on Local Tax Reform and liaised with the Scottish Government on various statutory instruments and on relevant proposals contained within the Land Reform Bill. 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 Association of Electoral Administrators.

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 and I would like to extend my thanks to all relevant officials including the Treasurer and Clerk to the Board and their staff.

3.7 RECORDS MANAGEMENT

The Public Records (Scotland) Act 2011 came fully into force in January 2013. The Act requires public authorities to prepare and implement a Records Management Plan (RMP). The RMP sets out proper arrangements for the management of records within the Board.

In May 2015 the 'Keeper' invited the Joint Board to submit its Records Management Plan (RMP) by 30 September 2015. A significant amount of work was required to draft a Plan which was submitted timeously. In response, the Keeper issued an interim report in December 2015 which highlighted two areas that required to be improved or expanded upon. A further, amended, submission was made in January 2016 and in February 2016 the Keeper issued a formal letter of agreement to the RMP which confirmed that the Joint Board had given proper consideration to the 14 elements required within the RMP and that the policies and governance structures are in place to comply with actions required by the plan. The Joint Board will continue to implement the RMP and make further improvements in the areas identified as requiring development.

3.8 RE-USE OF PUBLIC SECTOR INFORMATION

The Re-use of Public Sector Information Regulations 2015 provide a public right to re-use information that public sector bodies must produce, hold, collect or disseminate within their 'public task'.

Whilst the posts of Assessor & ERO are not public sector bodies for the purposes of the Regulations it is clear that Valuation Joint Boards are covered by them and therefore must:-

- Publish an Information Asset List
- Implement a Procedure for requesting re-use of public information, and
- Implement a Complaints Procedure which deals with any concerns in respect of the way requests for re-use have been handled by the Joint Board.

In partnership with the SAA a set of procedures, which incorporate the above, have been drafted and it will be presented to the Joint Board for approval in June 2016.

4.0 CONCLUSION

2015/16 was once again a year of intense activity and significant change within the Joint Board.

The move to 'business-as usual' under IER, the extension of the franchise and the preparations for a number of elections meant that our electoral functions resources were, again, tested. The delivery of legislation, Ministerial approvals and IT system upgrades too close to the point of implementation merely exacerbate the situation.

The major focus on the valuation side of our operations was the preparation for the 2017 Revaluation with almost half of all subjects having been revalued by the year end. Despite the attention to the Revaluation, maintenance work in respect of Valuation Rolls continued throughout the year, with performance levels up on last year.

Maintenance of Council Tax Lists also continued throughout the year. The Commission on Local Tax Reform reported in December 2015, though its recommendations do not look like being implemented, at least in the short term.

The development and implementation of a Records Management Plan, the drafting of Re-use of Public Sector Information Procedures and issues arising from the Scottish Assessors web portal brought repeated focus on the information and data which we ingather, hold and supply and that is likely to remain the case into the future.

I would like to take this opportunity to thank all staff and management for their endeavour, effort, co-operation throughout the year. That we continue to deliver services at current performance levels is undoubtedly down to the efforts of our staff.

My thanks are also due to the Joint Board and, in particular, the Convenor and Vice Convenor for their continued support.

Signed: David Thomson
Assessor and Electoral Registration
Officer

Date: 17 June 2016

Signed : Stephen West
Treasurer

Date: 17 June 2016



*Dunbartonshire and Argyll & Bute
Valuation Joint Board*

**ANNUAL ACCOUNTS
FOR THE YEAR ENDING 31 MARCH 2016**

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 Retrial and Voluntary Severance. It excludes pension contributions paid by the Board. Pension contributions made to a person's pension are disclosed as part of the pension benefits disclosure.

Remuneration of Senior Employees

Year ended 31 March 2016						2014/2015
	Gross Salary, Fees & Allowances £	Bonuses £	Taxable Expenses £	Non-cash expenses & benefits in-kind £	Total remuneration £	Total remuneration £
David Thomson Assessor & Electoral Registration Officer	95,114	0	0	0	95,114	93,977
Robert Nicol Depute Assessor	76,090	0	0	0	76,090	74,782

Notes

1. The term *senior employee* means any Board employee
 - o Who has responsibility for the management of the local authority to the extent that the person has the power to direct or control the major activities of the authority (including activities involving the expenditure of money), during the year to which the Report relates, whether solely or collectively with other persons; or
 - o Who holds a post that is politically restricted by reason of section 2(1) (a), (b) or (c) of Local Government and Housing Act 1989 (4); or
 - o Whose annual remuneration, including any remuneration from a local authority subsidiary body, is £150,000 or more.

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	
	2015/2016	2014/2015
50,000 - 54,999	3	3
70,000 - 74,999	1	1
90,000 - 94,999	1	1
Total	5	5

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 2016 £	For year to 31 March 2015 £
David Thomson	18,108	17,844
Robert Nicol	14,486	14,276

	Accrued pension benefits – pension		Accrued pension benefits – lump sum	
	For year to 31 March 2016 £	For year to 31 March 2015 £	For year to 31 March 2016 £	For year to 31 March 2015 £
David Thomson	38,944	36,475	82,827	81,603
Robert Nicol	23,646	21,783	43,746	43,009

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 £20,500 5.50%; above £20,500 and up to £25,000 7.25%; above £25,000 and up to £34,400 8.50%; above £34,000 and up to £45,800 9.50%; and above £45,800 12.00%.
4. The value of the accrued benefits in the above tables has been calculated on the basis of the age at which the person will first become entitled to receive a full pension on retirement without reduction on account of its payment at that age; without exercising any option to commute pension entitlement into a lump sum; and without any adjustment for the effects of future inflation. The pension age for members of the LGPS is 65.
5. The pension figures shown relate to the benefits that the person has accrued as consequence of their total local government' service, and not just their current appointment
6. The Local Government (Discretionary Payments and Injury Benefits) (Scotland) Regulations 1998 make provision for authorities to make discretionary payments to local government employees to pay compensation for premature retirement. There were no discretionary payments made to senior employees during the year.

Signed: David Thomson
 Assessor and Electoral Registration
 Officer

Signed : Stephen West
 Treasurer

Date: 17 June 2016

Date: 17 June 2016

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 can confirm that the Draft Annual Accounts were approved for signature by the Board at its meeting on 17 June 2016.

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

David Thomson
Assessor and Electoral Registration Officer
Date: 17 June 2016

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 Draft 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 2016.

Stephen West
Treasurer
Date: 17 June 2016

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.

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 received 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 2016;
- 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 2016.

Performance Management

Examples of developments which have led to significant improvement in arrangements for control, governance or risk management within the Joint Board during 2015/16 include:

- A revised approach to Risk Management, which provides a clearer, more succinct, presentation of the significant and priority areas of risk to the Joint Board, was approved by Valuation Joint Board in June 2016
- Continued management of all aspects of the implementation of Individual Electoral Registration (IER), including training and process design, up to the publication of post-Transition registers in December 2015 means that Electoral Registers should be more accurate than before with the opportunity for fraudulent entries much reduced.
- Engagement with the internal auditor in a review of the VJB's Governance Framework has resulted in the agreement of plans for further improvement which will be implemented going forward.
- Our Records Management Plan and the associated implementation of processes, including a new controlled file directory structure and file naming conventions for use throughout the VJB, were developed and approved by National Records of Scotland.
- The majority of our outgoing mail is now issued by way of an external print and mail contract which provides for less internal processing and direct cost savings.
- An ill-health early retirement insurance (IHRI) policy, which should reduce the risk to the VJB's balance sheet that would arise from any significant ill-health early retirement, was taken out.

Performance Management (Cont'd)

The following areas were identified by the Assessor for further improvements in 2016/17:-

- The connectivity to the Joint Board's Campbeltown office will be improved by migrating to fibre optic communications cabling. This should improve both our system's capability and reliability.
- A review of the complaints handling process and procedures will take place. One specific outcome of the review will be to improve the recording of corporate lessons learned.
- The record keeping in respect of sales of products and services will be reviewed and improved upon.
- The format and content of internal budgetary control reports will be reviewed and improved upon.
- A procurement policy will be developed and implemented along with a review of the pertinent procurement processes.

Assurance

On the basis of the assurance provided, we consider the governance and internal control environment operating during 2015/16 to provide reasonable and objective assurance that any significant risks impacting on the achievement of our principal objectives will be identified and actions taken to avoid or mitigate their impact. Systems are in place to continually review and improve the governance and internal control environment and action plans are in place to address identified areas for improvement.

Signed: David Thomson
Assessor and Electoral Registration Officer

Date: 17 June 2016

Signed : Stephen West
Treasurer

Date: 17 June 2016

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.

Movement in Reserves Statement

2015/16

	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 2015	596,343	50,550	707,521	34,802	(6,115,000)	(18,018)	(4,743,802)
Movements in Reserves							
Surplus or (Deficit) on provision of Services	(416,178)	0	0	0	0	0	(416,178)
Other Comprehensive Income and Expenditure	0	0	0	0	2,283,000	0	2,283,000
Total Comprehensive Income and Expenditure	(416,178)	0	0	0	2,283,000	0	1,866,822
Adjustments between accounting basis & funding basis							
Depreciation/ Impairment	20,722	0	(20,722)	0	0	0	0
Pension Scheme Adjustment	404,000	0	0	0	(404,000)	0	0
Net Transfer to or from earmarked reserves required by legislation	8,536	0	0	0	0	(8,536)	0
Capital requisitions applied to fund capital expenditure	0	(30,557)	30,557	0	0	0	0
Total Statutory Adjustments	433,258	(30,557)	9,835	0	(404,000)	(8,536)	0
Increase/Decrease in Year	17,080	(30,557)	9,835	0	1,879,000	(8,536)	1,866,822
Balance at 31 March 2016	613,423	19,993	717,356	34,802	(4,236,000)	(26,554)	(2,876,980)
Total Usable		633,416	Total Unusable				(3,510,396)

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
Adjustment between CAA and Revaluation Reserve for depreciation that is related to the revaluation balance rather than Historic Cost.	0	0	0	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)		

Comprehensive Income and Expenditure Statement

2014/15 Gross Expenditure £	2014/15 Gross Income £	2014/15 Net Expenditure £		Notes	2015/16 Gross Expenditure £	2015/16 Gross Income £	2015/16 Net Expenditure £
0	(26,263)	(26,263)	Income		0	(27,823)	(27,823)
			Customer Receipts				
			Expenditure				
2,311,208	0	2,311,208	Employee Costs		2,422,830	0	2,422,830
113,479	0	113,479	Property Costs		104,374	0	104,374
49,190	0	49,190	Transport Costs		45,644	0	45,644
312,872	0	312,872	Supplies & Services		289,493	0	289,493
26,608	0	26,608	Payment to Other Bodies		32,503	0	32,503
136,252	0	136,252	Support Services		133,334	0	133,334
20,183	0	20,183	Depreciation, Amortisation & Impairment	5/6	20,722	0	20,722
2,969,792	(26,263)	2,943,529	Net Cost of Service		3,048,900	(27,823)	3,021,077
		(2,664,460)	Revenue Contributions	14			(2,664,460)
		(241,386)	Government Grants	15			(139,809)
		(2,905,846)	Other Operating Income				(2,804,269)
		37,683	Net Operating Income				216,808
		(24)	Interest Payable				370
		199,000	Net Interest on the net defined benefit liability/(assets)	3			199,000
		0	Capital Contributions				0
		198,976	Finance and Investment Income and Expenditure				199,370
		236,659	(Surplus)/Deficit on provision of services				416,178
		1,227,000	Remeasurement of the net defined benefit liability/(assets)	3			(2,283,000)
		(10,340)	(Surplus)/Deficit arising on the revaluation of Property, Plant and Equipment				0
		1,216,660	Other comprehensive Income & Expenditure				(2,283,000)
		1,453,319	Total Comprehensive Expenditure				(1,866,822)

Balance Sheet

2014/15 £	Notes		2015/16 £
736,813	5	Property, plant and equipment	747,817
5,843	6	Intangible Assets	4,675
742,656		Total Long Term Assets	752,492
729,462	7	Short Term Debtors	726,308
400	8	Cash and Cash Equivalents	400
729,862		Current Assets	726,708
(101,320)	9	Short Term Creditors	(120,180)
(101,320)		Current Liabilities	(120,180)
(6,115,000)	3	Net Pensions Liability	(4,236,000)
(6,115,000)		Long Term Liabilities	(4,236,000)
(4,743,802)		Net Assets/(Liabilities)	(2,876,980)
Represented by:			
646,893	10/11	Usable Reserves	633,416
(5,390,695)	12	Unusable Reserves	(3,510,396)
(4,743,802)		Total Reserves	(2,876,980)

The unaudited Financial Statements were issued on 17 June 2016.

Stephen West
Treasurer
17 June 2016

Cash Flow Statement

2014/15			2015/16
£	Notes		£
		Operating Activities	
(2,905,847)		Grants	(2,804,269)
(26,263)		Sale of goods and rendering of services	(27,823)
<u>(2,932,110)</u>		Cash Inflows from Operating Activities	<u>(2,832,092)</u>
2,190,998		Cash paid to and on behalf of employees	2,198,971
723,324		Other payments for operating activities	602,194
<u>2,914,322</u>		Cash Outflows from Operating Activities	<u>2,801,165</u>
<u>(17,788)</u>		Net Cash Flows from Operating Activities	<u>(30,927)</u>
		Investing Activities	
17,812		Purchase of Assets	30,557
<u>0</u>		Other receipts from investing activities	<u>0</u>
<u>17,812</u>		Net Cash Flows from Investing Activities	<u>30,557</u>
		Financing Activities	
(24)		Interest Received	0
<u>0</u>		Interest Payable	<u>370</u>
<u>(24)</u>		Net Cash Flows from Financing Activities	<u>370</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>

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.

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.

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.

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.

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

Note 1 - Accounting Policies (Cont'd)

8. Employee Benefits (Cont'd)

- The change in the net pensions liability is analysed into seven components:
 - Current service cost – the increase in liabilities as result of years of service earned this year – allocated in the Comprehensive Income and Expenditure Statement to the services for which the employee worked.
 - Past service cost – the increase in liabilities arising from current year decisions whose effect relates to years of service earned in earlier years – debited to the Surplus or Deficit on the Provision of Services in the Comprehensive Income and Expenditure Statement.
 - Net Interest expenses – the expected increase in the present value of liabilities during the year as they move one year closer, less the fair value of plan assets debited to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement.
 - Gains/losses on settlements and curtailments – the result of actions to relieve the Board of liabilities or events that reduce the expected future service or accrual of benefits of employees – debited/credited to the Surplus or Deficit on the Provision of Services in the Comprehensive Income and Expenditure Statement.
 - Actuarial gains and losses – changes in the net pensions liability that arise because events have not coincided with assumptions made at the last actuarial valuation or because the actuaries have updated their assumptions – debited to the Pensions Reserve.
 - Contributions paid to the local government pension fund – cash paid as employer's contributions to the pension fund in settlement of liabilities; not accounted for as an expense.

In relation to retirement benefits, statutory provisions require the Fund to be charged with the amount payable by the Board to the pension fund or directly to pensioners in the year, not the amount calculated in accordance to the relevant accounting standards. In the Movement in Reserves Statement this means that there are appropriations to and from the Pension Reserve to remove any notional debits and credits for retirement benefits and replace them with the cash paid or payable at the year end, to the pension fund and pensioners. The negative balance that arises on the Pension Reserve measures the beneficial impact on the Fund of being required to account for retirement benefits on the basis of cash flows rather than as benefits earned by employees.

Discretionary Benefits

The Board also has restricted powers to make discretionary awards of retirement benefits in the event of early retirements. Any liabilities estimated to arise as a result of an award to any member of staff are accrued in the year of the decision to make the award and accounted for using the same policies as are applied to the local government pension scheme

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.

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. During the current financial year West Dunbartonshire Council terminated their lease due to restructuring of services. Alpha Pets lease was due to end on the 14 April 2016; however the company and the Board have a tacit relocation agreement.

The future minimum lease payments in future years are:

31 March 2015		31 March 2016	
£		£	
20,300	Not later than one year	20,300	
72,782	Later than one year and not later than five years	74	
0	Later than five years	0	
93,082		20,374	

Note 2 – Operating Leases (Cont'd)

Board as Lessee

The Board has acquired a number of photocopiers, scanner and letter openers by entering into operating leases.

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

31 March 2015		31 March 2016
£		£
4,504	Not later than one year	4,373
8,212	Later than one year and not later than five years	5,314
0	Later than five years	0
12,716		9,687

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 2014/15 was 19.3%, and 2015/16 is set at 19.3%. In 2015/16, the Board paid an employer's contribution of £0.312m (2014/15 £0.311m).

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 2015/16 (2014/15 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.

Note 3 – Defined Benefit Pension Schemes (Cont'd)

2014/15 £000		2015/16 £000
	Net cost of services	
463	Current service cost	524
463		524
	Financing and investment Income and Expenditure	
199	Net Interest	199
199		199
	Total post-employment benefit charged to the Surplus or Deficit on the provision of Services	
662		723
(1,859)	Return on plan assets	96
	Actuarial gains and losses arising on changes in financial	
2,346	Assumptions	(2,202)
82	Actuarial gains and losses arising on experience assumptions	(177)
1,231	Total post-employment benefit charged to the comprehensive income and expenditure statement	(1,560)
	Movement in Reserves Statement	
(662)	Reversal of net charges made to surplus of deficit for post employment benefits	(723)
	Actual amount charged against the General Fund balance in the year	
318	Employer contributions payable to Scheme	319

Pension Assets and Liabilities

The underlying assets and liabilities for retirement benefits attributable to the Board as at 31 March 2016 are as follows:

	2015/16 £000	2014/15 £000
Fair value of plan assets	16,599	16,221
Present Value of defined benefit obligations	(20,678)	(22,163)
Net (liabilities)/assets in the Strathclyde Pension Fund	(4,079)	(5,942)
<u>Present Value of Unfunded Liabilities</u>	<u>(157)</u>	<u>(173)</u>
Pre Local Government Reorganisation		
Net pension asset/(liability)	(4,236)	(6,115)

For the Strathclyde Local Government Pension Scheme at 31 March 2016 the Board has a net liability £4,079,000 and for the unfunded liabilities a net liability of £157,000. The Board's net liability of £4,236,000 at 31 March 2016 reflects the future obligations to fund retirement benefits. This represents a decrease in the net liability of £1,897,000 compared to the position at 31 March 2015.

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 2.6% as at 31/03/16, this is a decrease from 13.1% as at 31/03/15.

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:

2014/15		2015/16
£000		£000
18,200	Opening balance	22,336
463	Current service cost	524
788	Interest cost	717
108	Contributions by Members	108
2,346	Actuarial gains/losses in financial assumptions	(2,202)
82	Other Experience	(177)
(7)	Estimated unfunded benefits paid	(7)
(302)	Estimated benefits paid	(464)
658	Changes in demographic assumptions	0
22,336		20,835

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

2014/15		2015/16
£000		£000
13,656	Opening balance	16,221
1,859	Expected return on assets	(96)
589	Interest Income	518
108	Contributions by Members	108
311	Contributions by employer	312
7	Contributions in respect of unfunded benefits	7
(7)	Estimated unfunded benefits paid	(7)
(302)	Estimated benefit paid	(464)
16,221		16,599

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 2016 comprised:

Asset Category	31 March 2016			31 March 2015		
	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	6,039	13	6,052	5,946	12	5,958
Private Equity	0	1,615	1,615	0	1,579	1,579
Real Estate	0	1,783	1,783	0	1,482	1,482
Investment funds and unit trusts	150	6,423	6,573	177	6,621	6,798
Derivatives	4	0	4	5	0	5
Cash and Cash Equivalent	554	18	572	0	399	399
Totals	6,747	9,852	16,599	6,128	10,093	16,221

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:

31/03/2015		31/03/2016	
13.1%	Expected rate of return	2.6%	
2.4%	Inflation/pension increase rate	2.2%	
4.3%	Salary increase rate	4.2%	
3.2%	Discount rate	3.5%	

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

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%	625
Rate for discounting fund liabilities (0.5% decrease)	5%	1,058
Rate of pension increase (0.5% increase)	6%	1,301

The total employee contributions expected to be made to the Local Government Pension Scheme for 2015/16 is £312,000.

Note 4 – External Audit Costs

In 2015/16 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:

2014/15 £		2015/16 £
7,799	Fees payable for external audit services	7,799
<u>7,799</u>		<u>7,799</u>

Note 5 – Property, Plant and Equipment

<u>Figures 2015/16</u>	Land & Buildings £	Plant & Equipment £	Total £
Cost or Valuation			
As at 1 April 2015	916,743	105,855	1,022,598
Additions	0	30,557	30,557
As at 31 March 2016	<u>916,743</u>	<u>136,412</u>	<u>1,053,155</u>
Accumulated Depreciation and Impairment			
As at 1 April 2015	(213,423)	(72,362)	(285,785)
Depreciation Charge	(5,866)	(13,687)	(19,554)
As at 31 March 2016	<u>(219,289)</u>	<u>(86,049)</u>	<u>(305,339)</u>
Net Book Value at 31 March 2015	703,320	33,493	736,813
Net Book Value at 31 March 2016	697,454	50,363	747,817

Note 5 – Property, Plant and Equipment (Cont'd)

Comparative Figures 2014/15

	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	916,743	105,855	1,022,598

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	(213,423)	(72,362)	(285,785)

Net Book Value at 31 March 2014 **698,845** **35,842** **734,687**

Net Book Value at 31 March 2015 **703,320** **33,493** **736,813**

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:-

2014/15		2015/16
£	Balance at start of year:	£
0	Gross carrying amount	5,843
0	Accumulated amortisation	0
0	Net carrying amount at start of year	5,843
5,843	Additions	0
0	Amortisation for the period	(1,169)
5,843	Net carrying amount at end of year	(1,169)
	Comprising:	
5,843	Gross carrying amounts	5,843
0	Accumulated amortisation	(1,169)
5,843		4,674

Note 7 – Debtors

2014/15		2015/16
£		£
0	Central Government Bodies	51,211
3,918	Other Entities and Individuals	3,969
725,544	Other Local Authorities	671,128
729,462		726,308

Note 8 – Cash and Cash Equivalents

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

2014/15		2015/16
£		£
400	Imprest	400
400		400

Note 9 – Creditors

2014/15		2015/16
£		£
2,757	Central Government Bodies	3,018
86,800	Other Entities and Individuals	105,096
11,763	Other Local Authorities	12,066
101,320		120,180

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 2015	596,343
Gains/(Losses) on the fund	17,080
Closing Balance at 31 March 2016	613,423

The revenue reserves balance stands at £613,423 on 31 March 2016, of which £267,768 has been applied to balance the 2016/17 budget, leaving an unearmarked balance of £345,655.

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.

2014/15		2015/16	2015/16
£		£	£
0	Contributions from Authorities		0
68,362	Unapplied Capital contributions b/forward		50,550
Capital expenditure incurred during the year:			
(8,915)	Upgrade PC's	(8,809)	
0	Servers	(21,748)	
(8,897)	Upgrade to buildings	0	(30,557)
50,550	Unapplied Capital contributions c/forward		19,993

Note 12 – Unusable Reserves

31 March 2015		31 March 2016
£		£
707,521	Capital Adjustment Account	717,356
34,802	Revaluation Reserve	34,802
(6,115,000)	Pension Reserve	(4,236,000)
(18,018)	Statutory Mitigation Account	(26,554)
(5,390,695)	Total Unusable Reserves	(3,510,396)

Capital Adjustment Account

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

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

Revaluation Reserve

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

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

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

Pension Reserve

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

Statutory Mitigation Account

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

Capital Requisition Unapplied Account

The capital requisition unapplied account represents capital contributions from the constituent authorities which have not yet been spent.

Note 13 – Contingent Assets & Liabilities

The Board has not identified any Contingent Assets and Liabilities.

Note 14 – Contributions from Authorities

2014/15		2015/16
£		£
1,281,605	Argyll & Bute Council	1,281,605
664,783	East Dunbartonshire Council	664,783
718,072	West Dunbartonshire Council	718,072
2,664,460		2,664,460

Note 15 – Government Grants

The Board received a total of £139,809 of government grants in 15/16 to continue with the delivery of Individual Electoral Registration.

2014/15		2015/16
£		£
211,509	Cabinet Office	126,134
29,877	Scottish Government	13,675
241,386		139,809

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.

DUNBARTONSHIRE and ARGYLL & BUTE VALUATION JOINT BOARD

Report by Treasurer

Valuation Joint Board – 17 June 2016

Subject: Financial Projections 2016/17 to 2018/19 - update

1. Purpose

- 1.1 The purpose of this report is to provide Members with an update on the Valuation Joint Board's financial position for 2016/17 to 2018/19.

2. Background

- 2.1 At its meeting on 22 January 2016, the Board agreed the draft revenue budget for 2016/2017 and noted indicative budgets for 2017/18 and 2018/19.

- 2.2 The indicative budgets for 2017/18 and 2018/19 projected budget gaps of £0.245m and £0.298m respectively. At that time, the Board was advised that the budget gaps identified would be required to be funded through use of reserves, additional constituent contributions and/or service efficiencies.

- 2.3 A Balance and Reserve Policy was approved by the Board at its meeting in November 2012. The Board's current Prudential Reserve target is £100,000.

- 2.4 The draft Financial Statements for 2015/16 have now been completed and are reported to Board through another agenda item. The report states that the Board completed the year with a further contribution of £17,080 to the reserves held, which results in an overall revenue reserve as noted below:

	£000
Total revenue reserves held 31/3/15	596
In year contribution to reserves	17
Revenue reserves held 31/3/16	613
Reserves held to fund the budget gap in 2016/17	(268)
Available reserves held 31/3/16	345
Prudential Target	(100)
Available reserves held above Prudential Target 31/3/16	245

- 2.5 A meeting is currently being arranged between the Assessor and Finance representatives of all constituent authorities to consider cost burdens faced by the Board and possible support from those authorities.

3. Main Issues

3.1 Confirmation has been received that grant funding of £80,975 will be received from the Cabinet Office for 2016/17 in recognition of the additional spend likely to be incurred in respect of Individual Electoral Registration.

3.2 Notwithstanding the improved position resulting from 2.4 and 3.1 above, and in recognition of the difficult financial climate facing public services, the continued forecast of reduced funding for local government and the increasing workload to the Board, the Board has continued to seek efficiencies where possible. This has allowed the Board to continue to maintain requisitions at £2.664m in 2016/17 (i.e. at 2013/14 levels).

Operational Savings

3.3 A recent change in legislation will allow some of the correspondence that has to be issued in respect of IER to be e-mailed out; this will save a significant amount compared to the previous year in printing, stationery and, most significantly, in postage charges.

3.4 Officers are currently reviewing all costs to identify other possible actions which can be taken which could result in efficiencies. Any actions identified which can be undertaken by management without Board approval will be actioned as soon as possible, with an update given to the Board at the next available meeting. If Board approval is required, this will be reported to the next Board meeting for approval.

Spend to Save Projects

3.5 Officers are at the early stages of undertaking an exercise to identify any spend to save projects, which - following a one-off investment - would result in ongoing efficiencies. Any projects identified will be reported to the next Board meeting for approval.

Voluntary Early Retirement / Voluntary Severance (VER/VS)

3.6 All constituent authorities to the Board currently have a policy offering individual employees voluntary early retirement and voluntary severance where there is a favourable business case:

- (a)** West Dunbartonshire Council's current terms, on a discretionary basis, are to offer up to 5 years enhancement of pension (in the case of retirements), or up to 60 weeks salary compensation in lieu of statutory redundancy (where employees are not pension scheme members or are under 50);
- (b)** East Dunbartonshire Council's current terms are, for those employees eligible to access their pension, the Council offers up to a maximum of 10 Added Years (depending upon personal age/ service). For employees who are eligible for redundancy, there is an established calculator to determine the number of weeks' payment they are entitled to receive; and
- (c)** Argyll and Bute Council's current terms are a discretionary 'up to' 2 added years enhancement of pension (retirements), or up to 66 weeks salary

compensation in lieu of statutory redundancy (where employees are not pension scheme members or are under 50).

- 3.7** The Board normally refers and approves employee policies in line with West Dunbartonshire Council. To assist in closing the budget gap, the Board are asked to request that the Assessor undertake an exercise to identify employees who may be interested VER/VS on similar terms to West Dunbartonshire Council.
- 3.8** Any approval of an individual being granted discretionary VER/VS would be based upon individual cost benefit exercises which would consider the costs incurred against the savings expected. Through current delegated authority, the approval of leavers under such a scheme would be delegated to Assessor and reported back to the Board at a later date (up to a total investment value of the free reserves held).
- 3.9** The one-off costs of VER/VS would be funded through free reserves currently held and, in relation to VER, there are also ongoing annual costs which would be required to be included within future revenue budgets.

4. Conclusions and Recommendations

4.1 Members are asked to:

- (a)** agree that the Assessor undertake an exercise to identify employees who may be interested VER/VS on similar terms to West Dunbartonshire Council; and
- (b)** note that an update on any efficiencies (actioned) or efficiencies/spend to save opportunities (requiring Board approval) will be brought back to the Board at the next meeting.

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Stephen West
Treasurer
Date: 1 June 2016

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Appendix: n/a