



*Dunbartonshire and Argyll & Bute
Valuation Joint Board*

Council Offices
Garshake Road
Dumbarton
G82 3PU

9 June 2017

Dear Sir/Madam

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

You are requested to attend a meeting of the above Board to be held in **Meeting Room 3, First Floor, Council Offices, Garshake Road, Dumbarton** on **Friday, 23 June 2017** at **11.00 a.m.**

The business is as shown on the attached agenda.

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

Please note that a copy of a paper providing an Introduction for Board Members to the Valuation Functions and Duties of the Assessor and Electoral Registration Officer is also enclosed for information.

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

Yours faithfully

PETER HESSETT

Clerk to the Valuation Joint Board

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

FRIDAY, 23 JUNE 2017

AGENDA

1 APOLOGIES

2 MEMBERSHIP OF VALUATION JOINT BOARD 1 - 2

Submit report by the Clerk to the Valuation Joint Board providing details of the Members appointed to the Joint Board by the constituent authorities following the local government elections in May 2017.

3 APPOINTMENT OF CONVENER AND DEPUTE CONVENER

In terms of the Standing Orders of the Valuation Joint Board, the Board is requested to consider the appointment of a Convener and Depute Convener.

4 APPOINTMENT OF MEMBERS TO SUB-COMMITTEES, ETC.

The Board is requested to consider the appointment of Members to the following Sub-Committees, etc.:-

- (a) Appeals Sub-Committee
- (b) Property Sub-Committee
- (c) Complaints Sub-Committee
- (d) Recruitment Panel

5 MINUTES OF PREVIOUS MEETING 3 - 9

Submit for information Minutes of Meeting of the Valuation Joint Board held on 24 February 2017.

11 - 14

- (a) advising on the progress in relation to the Assessor's Non-Domestic Rating Valuation function;
- (b) advising on the completion and outcomes of the 2017 Non-Domestic Rating Revaluation;
- (c) advising of the on-going 'Barclay' Review of NDR; and
- (d) advising on the progress in relation to the Assessor's Council Tax Valuation function.

15 - 18

- (a) providing an update of the current position in relation to Electoral Registration; and
- (b) advising of the award of a contract for print and mail services for the purposes of completing the annual electoral canvass.

19 - 23

- (a) providing an update on progress in relation to Best Value and, in particular, to advise on external performance reports for the year 2016/17; and
- (b) seeking approval of the Valuation KPI targets for 2017/18.

25 - 86

Submit report by the Assessor & Electoral Registration Officer to the Valuation Joint Board seeking approval of the Service Plan 2017-20.

10 BEST VALUE – RISK MANAGEMENT UPDATE 87 - 99

Submit report by the Assessor & Electoral Registration Officer to the Valuation Joint Board seeking approval of the Joint Board's Risk Register for 2017/18.

11 BEST VALUE – CUSTOMER SERVICE UPDATE 101 - 103

Submit report by the Assessor & Electoral Registration Officer to the Valuation Joint Board:-

- (a) advising of the results from the Customer Consultation process during 2016/17; and
- (b) advising of the outcome from the Complaints Procedure during 2016/17.

12 PUBLIC SECTOR EQUALITY DUTY 105 - 141

Submit report by the Depute Assessor & Electoral Registration Officer to the Valuation Joint Board seeking approval of The Public Sector Equality Duty Report and approval of the Equality Outcomes contained within the report.

13 PROPERTY REPORT 143 - 144

Submit report by the Assessor & Electoral Registration Officer to the Valuation Joint Board:-

- (a) advising on matters regarding the Boards ancillary office and file storage facility at Argyll & Bute Council's former office premises in Witchburn Road, Campbeltown; and
- (b) providing an update on progress in relation to a move to alternative accommodation.

**14 DRAFT ANNUAL REPORT AND FINAL ACCOUNTS FOR YEAR 145 - 199
ENDING 31 MARCH 2017**

Submit report by the Treasurer to the Valuation Joint Board advising of the draft Annual Report and Final Accounts for the year ending 31 March 2017.

15 DATE OF NEXT MEETING

The Board is asked to consider setting dates for future meetings.

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by the Clerk to the Valuation Joint Board

23 June 2017

Subject: Membership of the Valuation Joint Board**1. Purpose**

- 1.1 To provide details of the current membership of the Valuation Joint Board following the recent local government elections and appointment of members to the Board by the constituent Councils.

2. Background

- 2.1 In accordance with the Standing Orders of the Valuation Joint Board, the Board shall have a total of 16 members. Argyll and Bute Council and West Dunbartonshire Council are each entitled to appoint 5 members and East Dunbartonshire Council is entitled to appoint 6 members.
- 2.2 The members of the Board should be appointed at the first meeting of each of the constituent authorities after each ordinary election.

3. Current Position

- 3.1 The table below indicates the members that have been appointed to the Valuation Joint Board by the constituent authorities following the local government elections on 4 May 2017.

Authority	Member	Substitute
Argyll and Bute Council	Councillor Donald MacMillan	Councillor Jim Anderson
	Councillor Graham Archibald Hardie	Councillor Barbara Morgan
	Councillor Alastair Redman	Councillor Jamie McGrigor
	Councillor Iain Paterson	Councillor Lorna Douglas
	Councillor Richard Trail	Councillor Gordon Blair
East Dunbartonshire Council	Councillor Sandra Thornton	
	Councillor John Jamieson	
	Councillor Jim Gibbons	
	Councillor Vaughan Moody	
	Councillor Stewart MacDonald	
	VACANCY	
West Dunbartonshire Council	Councillor John Millar	Councillor Daniel Lennie
	Councillor Jonathan McColl	

	Councillor Jim Brown	
	Councillor Marie McNair	
	VACANCY	

4. Recommendation

- 4.1 It is recommended that the position with respect to the membership of the Valuation Joint Board be noted.



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Clerk to the Valuation Joint Board
Peter Hessett

Background Paper:

Standing Orders of the Valuation Joint Board.

Person to Contact: Nuala Quinn-Ross, Committee Officer, Council Offices, Garshake Road, Dumbarton. Tel. (Direct line) 01389 737210.

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

At a Meeting of the Dunbartonshire and Argyll & Bute Valuation Joint Board held in the Council Chambers, Southbank Marina, Kirkintilloch on Friday, 24 February 2017 at 11.05 a.m.

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

Attending: David Thomson, Assessor & Electoral Registration Officer; Robert Nicol, Depute Assessor & Electoral Registration Officer; June Nelson-Hamilton, Principal Administration Officer; Gillian McNeilly, Finance Manager and Christine McCaffary, Senior Democratic Services Officer.

Also Attending: Carol Hislop, Senior Audit Manager, Audit Scotland.

Apologies: Apologies for absence were intimated on behalf of Councillor John McAlpine, Argyll & Bute Council; Councillors Manjinder Shergill, Billy Hendry and Michael O'Donnell, East Dunbartonshire Council and Councillors Jonathan McColl, Tommy Rainey and Hazel Sorrell, West Dunbartonshire Council.

* arrived later in the meeting.

Councillor Vaughan Moody in the Chair

VICE CONVENER'S REMARKS

Councillor Vaughan Moody, Vice Convener, advised that Councillor Jim Brown, Convener had been delayed and that he would assume the position of Chair until such time as Councillor Brown joined the meeting.

DECLARATIONS OF INTEREST

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

MINUTES OF PREVIOUS MEETINGS

The following Minutes of Meetings were submitted and approved as correct records:

- (1) Minutes of Valuation Joint Board held on 17 June 2016; and
- (2) Minutes of Valuation Joint Board Finance Sub-Committee held on 28 September 2016.

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 (NDR) Valuation function.

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

- (1) the progress in relation to the disposal of Non-Domestic Rates appeals,
- (2) the progress in relation to carrying out the 2017 NDR Revaluation;
- (3) the progress in relation to maintenance of the Valuation Roll and the Council Tax Valuation Lists,
- (4) the progress in relation to the disposal of Council Tax appeals; and
- (5) that there would be a short presentation given by the Depute Assessor & Electoral Registration Officer on this subject immediately following today's meeting.

Note: Councillor Donald MacMillan arrived during discussion of the above.

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 officers in further explanation of the report, the Board agreed to note:-

- (1) the content of the report; and
- (2) the grant funding position at paragraph 8.0 of the report.

PROPERTY

A report was submitted by the Assessor & Electoral Registration Officer regarding the ancillary office and storage facility at Witchburn Road, Campbeltown.

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

- (1) that the Assessor & Electoral Registration Officer continue to try to secure occupation of the Old Quay Pier Building, or a similarly acceptable property, on terms that are acceptable to the Joint Board; and
- (2) that the authority to enter into a formal occupation agreement be delegated to the Board's Property Sub-Committee.

PERSONNEL: BEREAVEMENT LEAVE AND ENHANCED LEAVE SCHEMES

A report was submitted by the Assessor & Electoral Registration Officer seeking approval of the above Schemes.

After discussion and having heard the Assessor & Electoral Registration Officer in answer to Members' questions, the Board agreed to approve the Bereavement Leave and Enhanced Leave Schemes.

PERSONNEL: VOLUNTARY EARLY RETIREMENT/SEVERANCE UPDATE

A report was submitted by the Assessor & Electoral Registration Officer regarding voluntary retirements and severances.

Having heard the Assessor & Electoral Registration Officer in further explanation of the report the Board agreed to note:-

- (1) the progress in relation to implementing the voluntary early retirement and severance scheme; and
- (2) the annual savings derived from the above proposals.

REVIEW OF STANDING ORDERS AND FINANCIAL REGULATIONS

A report was submitted by the Treasurer seeking approval of revised versions of the Joint Board's Standing Orders and Financial Regulations.

After discussion and having heard the Assessor & Electoral Registration Officer in answer to Members' questions, the Board agreed to approve the Updated Standing Orders and the Updated Financial Regulations.

PROCUREMENT

A report was submitted by the Assessor & Electoral Registration Officer seeking the approval and implementation of a new Procurement Policy.

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

- (1) to approve The Procurement Policy as shown in Appendix 1 to the report; and
- (2) to approve The Contracts List for contracts in excess of £10,000 for publication, and as shown in Appendix 2 to the report; and
- (3) to note the extended Contracts List which will be used for internal management purposes, and as shown in Appendix 3 to the report.

Note:- Councillor Jim Brown arrived during discussion of the above.

At this point in the meeting Councillor Jim Brown, Convener, assumed the position of Chair.

Councillor Jim Brown in the Chair

REVIEW OF SUPPORT SERVICES AGREEMENT

A report was submitted by the Treasurer seeking approval of a revised Support Services Agreement.

Having heard the Assessor & Electoral Registration Officer in answer to a Member's question, the Board approved the revised Support Services Agreement as shown in the Appendix to the report.

MANAGEMENT COMMENTARY AND ANNUAL ACCOUNTS FOR YEAR ENDING 31 MARCH 2016

A report was submitted by the Treasurer presenting the Management Commentary and Annual Accounts for the year ending 31 March 2016.

After discussion and having heard officers in answer to Members' questions, the Board agreed:-

- (1) to note that the Board had received an unqualified audit opinion in relation to the financial statements for the financial year 2015/16; and
- (2) to note the Management Commentary & Annual Accounts for the year to 31 March 2016.

AUDIT SCOTLAND'S ANNUAL AUDIT REPORT TO MEMBERS AND THE CONTROLLER OF AUDIT

A report was submitted by the Treasurer advising of Audit Scotland's report on the audit of the Joint Board's accounts for 2015/16.

Having heard the Assessor & Electoral Registration Officer in answer to a Member's question, the Board noted the contents of the report.

REVENUE & CAPITAL BUDGETARY CONTROL REPORT TO 31 JANUARY 2017 (PERIOD 10)

A report was submitted by the Treasurer on the progress of the revenue budget 2016/17 and the 2016/17 capital programme.

Having heard the Finance Manager in further explanation of the report and in answer to Members' questions, the Board agreed:-

- (1) to note the favourable revenue variance on the annual budget of £74,151 after accounting for additional projected spend on VER/VS, as previously agreed by the Board of £139,281;
- (2) to note the projected available reserves by 31 March 2017 of £419,806; and
- (3) to note the 2016/17 budgetary position of the capital account and the projected resources to be carried forward into 2017/18.

REVENUE ESTIMATES 2017/18

A report was submitted by the Treasurer seeking approval of the draft revenue estimates for 2017/18 and the level of constituent contribution.

Having heard the Finance Manager in further explanation of the report the Board agreed:-

- (1) the draft revenue budget for 2017/2018 as per Appendix 1 to the report;
- (2) that any surplus as at 31 March 2017 be carried forward into 2017/18, for future use;
- (3) to note the indicative budgets for 2018/19 and 2019/20;
- (4) to note that the future VER/VS opportunities will continue to be considered (and approved) by the Assessor and reported back to the Board at a later date;

- (5) to note that free reserves will continue to be held to help manage future budgets and the level of constituent authority contributions (including use in VER/VS opportunities or funding ongoing budget spend); and
- (6) that the requisition is based on each Council's GAE figures with the apportionment being as identified at paragraph 3.11 of the report.

CAPITAL ESTIMATES 2017/18

A report was submitted by the Treasurer seeking approval of the Draft Capital Estimates for 2017/18.

The Joint Board agreed:-

- (1) the additional capital spend (as detailed in Appendix 1 to the report) to be progressed for 2017/18 Capital Plan of £15,020;
- (2) the use of the unearmarked capital receipts currently held with the remainder of the programme funded through Constituent contributions, allocated as noted in paragraph 3.4 of the report (£12,517); and
- (3) to note the likely slippage of spend and earmarked resources into 2017/18 of the communication line to Campbeltown (anticipated to be £11,250).

RENEWAL/RE-TENDERING OF THE BOARD'S INSURANCE CONTRACTS

A report was submitted by the Assessor & Electoral Registration Officer seeking authority to re-tender the Board's Insurance Contracts.

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

- (1) to note the position with regard to the renewal of the main insurance contracts on 1 August 2017; and
- (2) to delegate authority to the Assessor & Electoral Registration Officer to re-tender and award the main insurance contracts with a new contract to come into effect from 1 August 2017 for an initial contract period of 3 years with an option to extend for up to a further one two year period or a further two 12 month periods.

AUDIT SCOTLAND'S ANNUAL AUDIT PLAN 2016/17

A report was submitted by the Treasurer presenting Audit Scotland's Annual Audit Plan for the audit of financial year 2016/17 to the Board.

After discussion and having heard officers in answer to Members' questions, the Board noted the content of Audit Scotland's audit plan for the audit of financial year 2016/17.

DATE OF FUTURE MEETING

It was agreed that the next meeting of the Dunbartonshire and Argyll & Bute Valuation Joint Board will be held in the Council Offices, Garshake Road, Dumbarton on Friday, 23 June 2017.

The meeting closed at 12.10 p.m.

DRAFT

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Assessor & Electoral Registration Officer

Valuation Joint Board – 23rd June 2017

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 completion and outcomes of the 2017 Non-domestic Rating Revaluation.
- 1.3 To advise the Joint Board of the on-going 'Barclay' Review of NDR.
- 1.4 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. A general Non-Domestic Revaluation took effect from 1st April 2017, based on a valuation date of 1st April 2015.
- 2.2 Part 6 of the Land Reform (Scotland) Act 2016 removed the exemption from the Valuation Roll for Shooting Rights that had existed for some years. Consequently, Shooting Rights and Deer Forests are to be entered into Valuation Rolls.
- 2.3 Appeals against entries in the 2005 and 2010 Valuation Rolls remain outstanding and require to be disposed of.
- 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 In March 2016 the First Minister announced a review of the Non-Domestic Rating system. Established under the chairmanship of Mr Ken Barclay, former Chair of RBS Scotland, the review is to consider how 'business' rates might better support business growth, respond to wider economic conditions and changing marketplaces and support long-term growth and investment.
- 2.6 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 2017 Revaluation

The 2017 Revaluation came into effect on 1st April 2017 based on a valuation date of 1st April 2015. The Revaluation was delivered within statutory and in-house timetables.

The Revaluation resulted in the following changes to the total Rateable Values of the Councils in the Joint Board area:-

	2010 Valuation Roll		2017 Valuation Roll	
	No. Of Subjects	Rateable Value	No. Of Subjects	Rateable Value
Argyll & Bute	8,502	£90,468,879	8,516	£109,930,634
West Dunbartonshire	2,894	£172,761,685	2,926	£185,733,135
East Dunbartonshire	2,362	£67,124,009	2,388	£68,990,965
DAB Total	13,758	£331,124,009	13,830	£364,654,734

The above includes the following subjects which apply to all-Scotland and which are entered in the Valuation Roll for West Dunbartonshire.

Designated Subject	2010 NAV/RV	2017 NAV/RV
Gas Transmission Network	£44,570,000	£36,800,000
Gas Distribution Network	£42,000,000	£64,500,000
Gas Meters	£8,300,000	£8,300,000
Total	£94,870,000	£109,600,000

The outcomes of the Revaluation were very mixed across different property sectors and geographical locations.

All proprietors, tenants and occupiers of properties in the Valuation Roll have a right to appeal their new Rateable Values, though the closing date for doing so is 30th September 2017.

3.1.2 Shooting Rights

Assessors across Scotland have been engaging the sector, including issuing of questionnaires to gather information, and considering a scheme of valuation. Work in this respect is still on-going and it is expected that entries will be made in Valuation Rolls and Valuation Notices will be issued during the 2017/18 financial year.

3.1.3 Appeals

The majority of the outstanding appeals in respect of the 2005 Revaluation cycle relate to entries for Mobile Telecommunication Networks. Progress in relation to these appeals has proven to be very difficult as the appellants' agents seem very reluctant to bring them to a conclusion. Towards the end of 2016/17, however,

some initial discussions did take place and there is hope for progress in the near future.

One appeal in respect of the Gas Distribution Network for Scotland (Rateable Value £31,880,000) was withdrawn, leaving 25 appeals outstanding in respect of the 2005 Revaluation cycle

During the year, 116 appeals relating to the 2010 Valuation Roll were disposed of leaving 159 appeals outstanding at 31st March 2017. Of these, 38 appeals relate to the 2010 Revaluation and 121 relate to subsequent years. 100 appeals have been referred to the Lands Tribunal, with the majority being in relation to Mobile Telecommunication networks and Hydro Electricity Generation subjects. The latter are currently held at the Tribunal pending the decision in a sample of test cases which were heard by the Tayside Valuation Appeal Committee and the Lands Valuation Appeal Court.

3.1.4 Maintenance of the Valuation Roll

In the year to March 2017, 848 changes were made to the Valuation Roll to reflect new, deleted and amended properties. This is slightly less activity than in most years.

3.1.5 The Barclay Review of Non-domestic Rates

The Review Group has carried out a formal consultation and heard evidence at a number of meetings. It has also carried out a tour to engage nationally on the subject.

The Scottish Assessors Association made a submission to the formal consultation and has provided written and oral evidence to three sittings of the review group.

Recently, the Local Government & Communities Committee (LGCC) of the Scottish Parliament suggested extending the consultation to allow for a wider review than is contained in the group's current remit. Subsequently it has become clear that this is unlikely to happen and the review group is expected to publish its recommendations in July.

The Scottish Government has committed to reacting promptly to the report and the LGCC has indicated that it is likely to give further consideration to the group's findings.

3.2 Council Tax Valuation

3.2.1 Maintenance of the Council Tax Valuation Lists

In the year to March 2017, 932 new dwellings were added to the Council Tax bringing the total number of dwellings in the Joint Board area to 144,388.

3.2.2 Council Tax Proposals and Appeals

During the year 220 proposals to change property Bands were received and 192 were disposed of, leaving 145 outstanding.

4.0 Recommendations

4.1 Members are asked to note:-

- (a) The completion and outcomes of the 2017 Non-Domestic Rating Revaluation,
- (b) Progress in relation to the re-introduction of Shooting Rights into the Valuation Roll.
- (c) Progress in relation to the disposal of NDR appeals
- (d) Progress in relation to maintenance of the Valuation Roll and the Council Tax Valuation Lists,
- (e) Progress in relation to the disposal of Council Tax appeals,
- (f) That the Barclay Review of NDR is likely to report in July.

Person to contact:

David Thomson (Assessor and ERO)

Tel: 0141 562 1260

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

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Assessor & Electoral Registration Officer

Valuation Joint Board – 23rd June 2017**Subject: Electoral Registration****1.0 Purpose**

- 1.1 To provide the members of the Joint Board with an update of the current position in relation to Electoral Registration.
- 1.2 To advise members of the award of a contract for print and mail services for the purposes of completing the annual electoral canvass.

2.0 Background

The report provided to the Joint Board at the last meeting on 24th February 2017 referred to the monthly register updates, the 2016 Annual Canvass, the European Union Referendum on 23rd June 2016, the Fifth Review of Local Government Electoral Arrangements, Fresh Signatures for Absent Voters, Community Council Elections, Individual Electoral Registration (IER) Funding 2016/17 and the Council Elections on 4th May 2017.

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 2016) was updated on 4th January, 1st February, 1st March, 29th March, 7th April, 26th April, 11th May, 16th May and 1st June resulting in a total of 11,797 additions and 8,169 deletions.

Between 29th March and 26th April 2017 (the 4th May Council Elections interim updates period) there were 4,939 additions and 3,298 deletions made to the register.

Between 11th May and 1st June 2017 (the 8th June General election interim updates period) there were 4,222 additions and 2,119 deletions made to the register.

Since the revised Register was published on 1st December 2016, we have issued 8,036 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, 2,588 Reviews have been carried out since publication in December.

3.2 March 2017 Follow-Up of Invitations to Register (ITRs)

Household Enquiry Forms (HEFs) which are issued during the autumn canvass are used to identify potential new electors who are then sent an Invitation to Register (ITR). 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.

7,895 potential electors had not registered by the end of February and we carried out personal visits to 6,490 households during March.

3.3 IER Funding 2017/18 - Cabinet Office (CO) funding for offsetting the additional costs of IER)

In 2016 the CO's Modernising Electoral Registration Programme committed to providing EROs with funding to cover the additional costs of IER, on a tapering basis, until the end of the Parliamentary term. Our best estimate of the likely level of funding was assumed in the budget estimates approved for 2017/18. The decision to hold a 'snap' UK Parliamentary General Election on Thursday 8 June 2017 meant that the IER funding allocations for 2017/18 were not finalised before purdah commenced. Clearly any commitment to future funding is no longer valid, but the CO has advised that everything is in place for Ministers to take rapid decisions once they have been appointed.

3.4 Fresh Signature for Absent Voters

The law requires EROs to send a fresh signature request to every absent voter whose signature on the personal identifiers record is more than five years old.

Relevant notices were issued on 3rd February 2017 and reminders sent on 27th February. Electors who failed to provide a fresh signature by 16th March lost their absent vote. The statistics for the exercise are noted below:-

	Initial Issue		Reminder		Cancelled Absent Votes	
	Postal	Proxy	Postal	Proxy	Postal	Proxy
ABC	728	3	152	0	74	0
EDC	867	0	216	0	115	0
WDC	698	2	173	1	89	0
TOTAL	2,293	5	541	1	278	0

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

4.0 **Council Elections 4th May 2017**

The election registers used for the local government elections on 4 May were based on the new ward boundaries. The day itself was busy and our staff were available during polling station hours to deal with queries from electors and also from the polling stations. There were no significant problems or complaints raised.

5.0 UK Parliament Election (UKPGE)

The election took place on Thursday 8th June. The preparatory work for the General Election (GE) overlapped with the Council Elections processes and this resulted in many conflicting demands on our staff. We deal with five councils at a UKPGE due to cross boundaries for some constituencies. However, all voter registration and absent voting timetables were complied with and the polling station registers and absent voter lists were supplied timeously to the Returning Officers. Again, our staff were available during polling hours to deal with queries from electors and polling stations, and there were no significant problems or complaints raised.

6.0 The Preparation for the 2017 Canvass

- 6.1 The 2017 canvass will start on 3rd July 2017, with publication of the revised register by 1st December 2017.
- 6.2 The Board approved a new Procurement Policy at the last meeting on 24th February 2017. All procurement with an expected value in excess of £50,000 is now carried out in partnership with the procurement team at West Dunbartonshire Council (WDC) and in accordance with the Procurement Reform (Scotland) Act 2014 and the Directives of the European Union
- 6.3 The annual electoral canvass involves a series of canvass form issues and the printing and mailing services required for the canvass are contracted to a third party. The tender timetable for the award of that contract covered a period of months starting in February and ending in May 2017. Following a full technical and financial evaluation of the tenders submitted, the contract, which is for two years plus possible extensions, was awarded to CFH Docmail Ltd at an estimated annual cost of £112,250.
- 6.4 As alternatives to returning forms by mail, we will again offer telephone, internet and short message service/text reply options for the 2017 canvass and the internet option will permit households to report “changes” as well as “no changes” electronically.

7.0 2018 Review of UK Parliament Constituencies

The 2018 Review of UK Parliament Constituencies commenced in February 2016.

On 20th October 2016 the Boundary Commission for Scotland (BCS) published their initial proposals for a 12 week consultation period, until 11th January 2017. They then conducted a secondary consultation on their Initial Proposals from 28th February until 27th March 2017.

The work of the BCS (and of the Commissions for the three other parts of the UK) is set out in the Parliamentary Constituencies Act 1986 and is not affected directly by the holding of a General Election during a review. If the BCS decide to revise their proposals for the 2018 Review of UK Parliament Constituencies, they will publish revised constituencies for consultation in autumn 2017. The Parliamentary Constituencies Act requires that they report their recommendations to the Secretary of State in September 2018.

Should the Secretary of State agree to implement their recommendations, the new boundaries will be in place at the next UK Parliamentary General Election. In accordance with the Fixed-Term Parliaments Act 2011, that election is due to be held in May 2022.

8.0 Recommendation

Members are asked to:-

- (a) Note the content of this report, and
- (b) Note the award of a contract for the purposes of the annual electoral canvass

Person to contact:

June Nelson-Hamilton (Principal Administration Officer)

Tel: 0141 562 1262

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

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Assessor & Electoral Registration Officer

Valuation Joint Board –23rd June 2017

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 2016/17.
- 1.2 To seek approval of the Valuation KPI targets for 2017/18.

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 2016/17 were approved by the Board at its meeting on 17th June 2016.

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 2016/17 have been compiled and are attached (Appendix 1).

Our performance in respect of maintenance of the Valuation Roll was down on previous years with neither of the 3 or 6 month targets being met.

Clearly the application of resources to the delivery of the Revaluation has adversely affected our performance in relation to maintenance functions. Further, we continue to receive notifications late in the year of changes which occurred much earlier in

the year. Such situations give rise to 'delays' in altering the Valuation Roll and, to some extent at least, we have limited, or no, control over these instances.

We will, however, be reviewing procedures and tightening our monitoring efforts in the year ahead in a concerted effort to return performance levels to their previous high standards

Our performance in relation to Council Tax maintenance was up on 2015/16 and our targets at both 3 and 6 months were exceeded.

Appendices 2(a) and 2(b) show performance over the period since the year 2000/01 and these highlight both the dip in NDR performance this year and the maintenance of excellent performance in respect of the Council Tax function.

These statistics along with our targets for the year 2017/18 will be submitted to the Scottish Assessors' Association for collation and onward transmission to the Scottish Government.

4.0 Next Steps

4.1 Performance Monitoring/Key Performance Indicators (KPIs)

- 4.1.1 The proposed KPI targets for 2017/18 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.

5.0 Recommendations

Members are asked to:

- (a) Note the performance in relation to the Valuation Roll and Council Tax List KPIs for 2016/17.
- (b) Approve the KPI targets for 2017/18.

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Appendices

Appendix 1: KPI Statistics
Appendix 2(a): KPI trends – Valuation Roll
Appendix 2(b): KPI trends – Council Tax List



*Dunbartonshire and Argyll & Bute
Valuation Joint Board*

Best Value - Performance Reporting and Planning

KPI STATISTICS 2016/2017

Valuation Roll

Total No of entries as @ 1st April 2016 13,641
Total Rateable Value @ 1st April 2016 £330.0 million

During the year, 848 amendments were made to the Valuation Roll within the following periods

Period	Actual 2015/16	Target 2016/17	Actual 2016/17	Target 2017/18
0-3 months	82%	83%	73%	83%
3-6 months	13%	12%	10%	12%
>6 months	5%	5%	16%	5%

Total No of entries as @ 31st March 2016 13,758
Total Rateable Value @ 31st March 2016 £331,124million

Total No of entries as @ 1st April 2017 13,830
Total Rateable Value @ 1st April 2017 £364.65 million

Council Tax

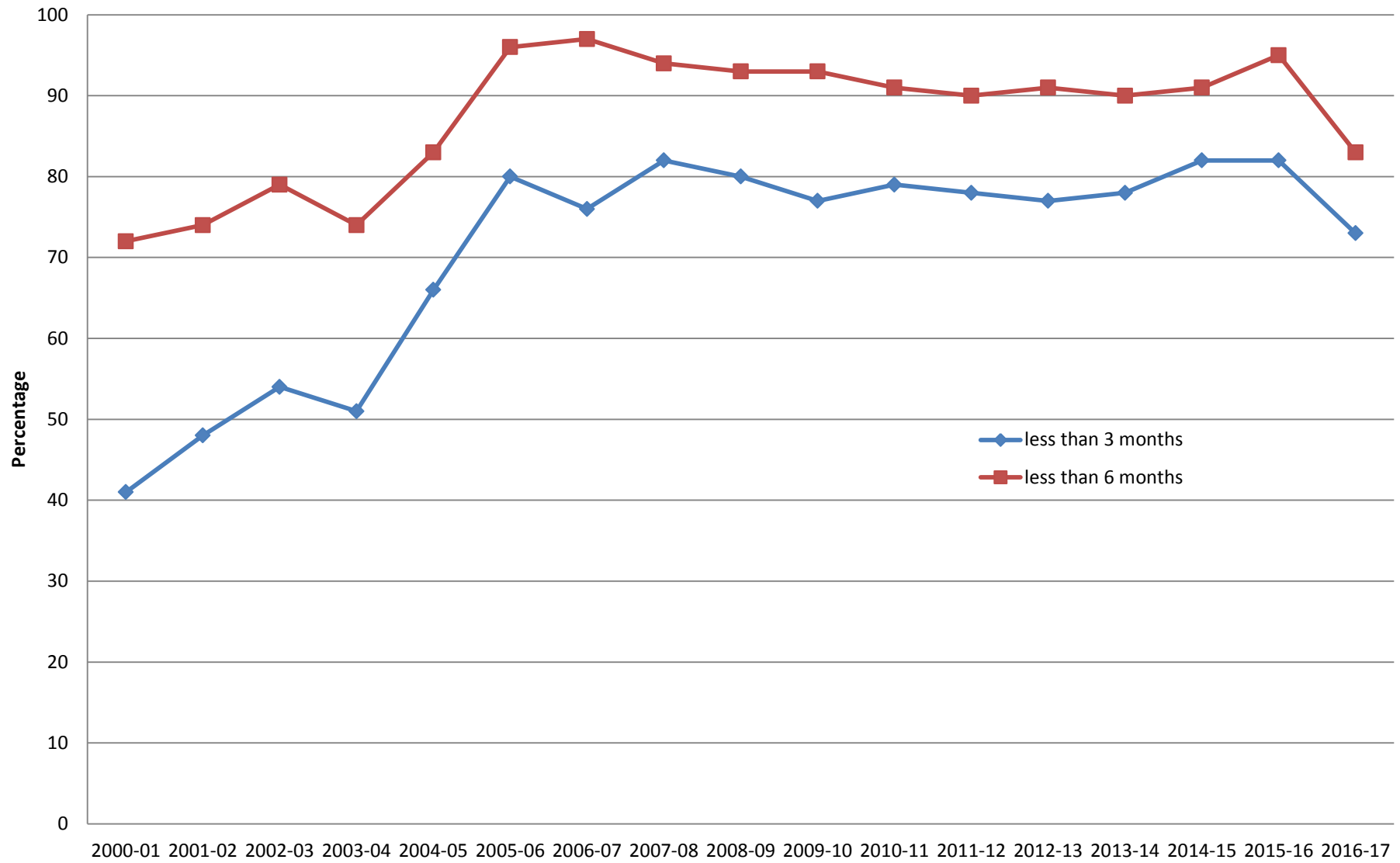
Total Number of entries @ 1st April 2016 143,864

932 new entries were added to the Valuation List within the following periods

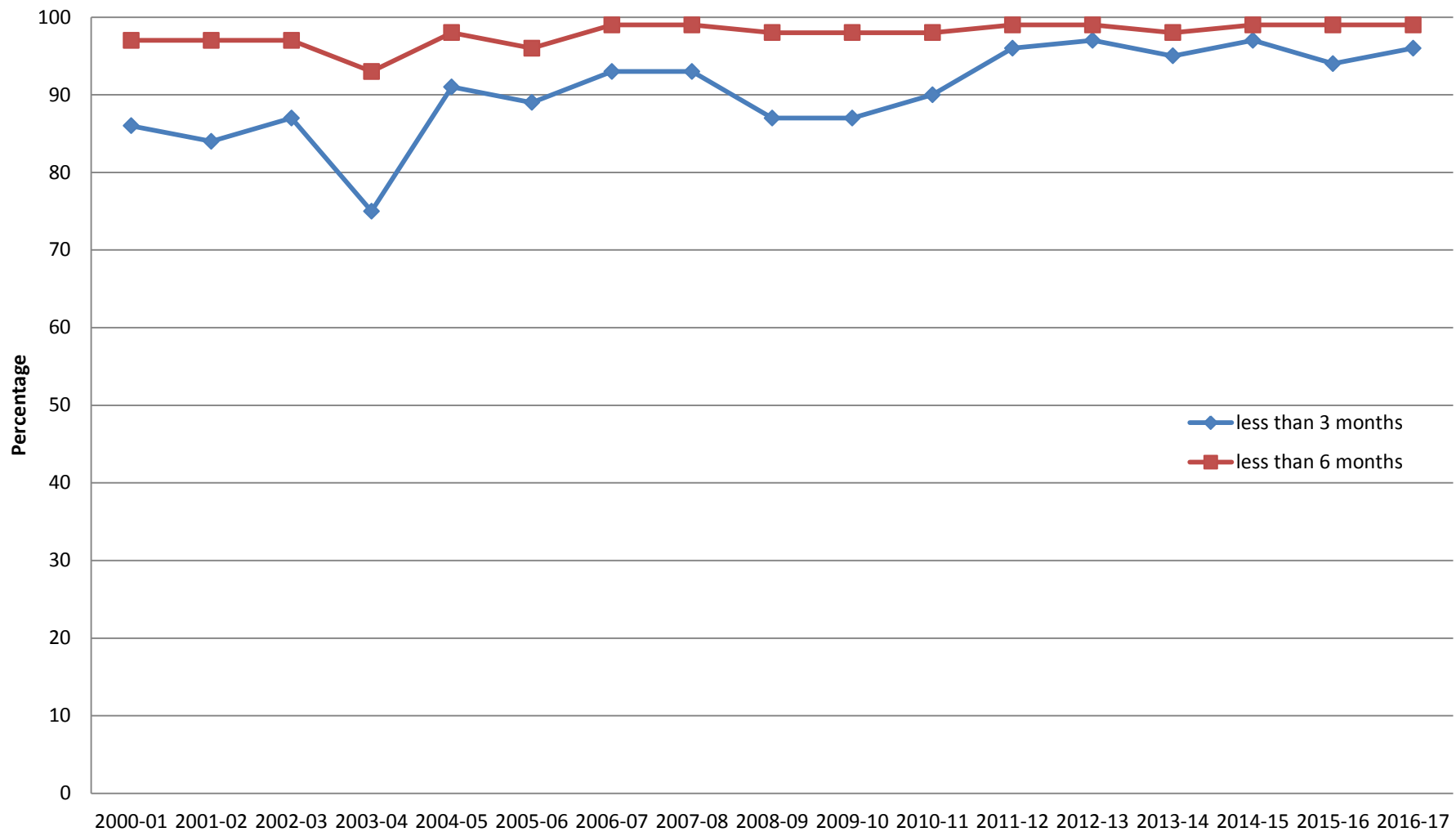
Period	Actual 2015/16	Target 2016/17	Actual 2016/17	Target 2017/18
0-3 months	94%	95%	96%	95%
3-6 months	5%	3%	3%	3%
>6 months	1%	2%	1%	2%

Total Number of entries @ 31st March 2017 144,388

Appendix 2a - DABVJB Valuation Roll KPIs 2000-2017



Appendix 2b - DABVJB Council Tax KPIs 2000-2017



DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Assessor & Electoral Registration Officer

Valuation Joint Board – 23rd June 2017

Subject: Best Value – Service Planning

1.0 Purpose of Report

- 1.1 To seek Joint Board approval of the 2017-20 Service Plan.

2.0 Background

- 2.1 Service Planning on a 3-year cycle forms part of the Joint Board's Corporate Governance framework.
- 2.2 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

A new Service Plan covering the period 2017-2020 and 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).

4.0 Next Steps

- 4.1 An Annual Service Calendar which details operations throughout 2017/18 has been derived from the Service Plan and this will be used by the Joint Board's Management Team to plan resources and monitor progress.
- 4.2 The Service Plan will be updated on an annual basis to reflect changes in legislation, policy and practice and any update will be presented to the Joint Board for approval each year.

5.0 Recommendations

Members are asked to approve the Service Plan for the period 2017-20.

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Appendices

Appendix 1: DABVJB Service Plan 2017-20



*Dunbartonshire and Argyll & Bute
Valuation Joint Board*

ASSESSOR AND ELECTORAL REGISTRATION OFFICER

SERVICE PLAN 2017-2020

May 2017

SERVICE MISSION AND VISION

WHO WE ARE

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

WHAT WE DO

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

OUR AIMS

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

COMMITMENTS

Within the constraints of the increasingly tight public finance regime, 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 our Equalities Requirements.
- Striving for continuous improvement in all aspects of service delivery
- Ensuring that we are accessible and accountable to stakeholders
- Pro-actively planning workloads and deploying resources efficiently
- Using language which is easy to understand
- Working with our partners in the Scottish Assessors' Association to ensure Scotland-wide consistency of approach to service delivery

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

ASSESSOR AND ELECTORAL REGISTRATION OFFICER

SERVICE PLAN 2017-2020

PART ONE
SERVICE FUNCTION

1.0 INTRODUCTION

Dunbartonshire and Argyll & Bute Valuation Joint Board ("Joint Board") was established as part of the 1996 reorganisation of local government in terms of The Valuation Joint Boards (Scotland) Order 1995 and is vested with the functions of the valuation authorities of Argyll & Bute, East Dunbartonshire and West Dunbartonshire. The Board also carries out the Electoral Registration functions for the three Council areas.

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

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

As at April 2017, the service has a total of 50 full-time equivalent staff with recruitment on-going in relation to two posts. Staff are situated in two main locations, at 235 Dumbarton Road, Clydebank and Kilbrannan House, Bolgam Street, Campbeltown. The Campbeltown office, in turn, has a sub-office/store at Witchburn Road, Campbeltown, though this will be relocated in the near future.

The Joint Board operates a 3-year Service Planning cycle, albeit interim updates are produced annually. A number of significant changes have taken place since the 2014-17 Service Plan was prepared and other changes are known to affect the period covered by this Plan. These include:-

- Individual Electoral Registration (IER), which was the biggest change to the electoral registration system for many years, was implemented in 2014/15. Although the new functions and processes are becoming 'business as usual' the UK Government has recognised that the new system is over prescriptive and costly. A Modernising Electoral Registration Programme has therefore been established to review the system and further change is expected, especially in relation to the annual canvass, perhaps in 2019.
- The Non-Domestic Rating Revaluation which was due to take place in 2015 was postponed until April 2017. This Service Plan therefore focussed on the appeal stages of the Revaluation cycle.
- In 2016 the Scottish Government established the 'Barclay Review of Business Rates in Scotland' to 'make recommendations that seek to enhance and reform the business rates system in Scotland to better support business growth and long term investment and reflect changing marketplaces'. The Review is due to report in the summer of 2017 and its recommendations, and the government's reaction to them, may have significant consequences for the Assessor's NDR functions.
- The Scottish Government's position in relation to the future of Council Tax remains slightly uncertain. Changes to the charging ratios for properties in bands E to H have been implemented but there are indications that further changes are likely in the medium term.
- The Board had a Records Management Plan approved in 2016 and actions are on-going to implement the agreed Improvement Action Plan.
- The new General Data Protection Regulation 2016 will come into effect in 2018. There are a number of key changes introduced by the new Regulation and these will need to be planned in advance and effected timeously.
- Following the local government elections in May 2017 a new Joint Board will be formed and new office bearers elected.

- The period from 2017 forward is expected to be one of continuing financial restraint in the public sector and actions will require to be taken to deal with the budget gaps which are currently being projected.

1.1 VALUATION ROLL

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

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

The number of properties in the Valuation Rolls for the three council areas varies around 13,800, with a total rateable value at the 2017 Revaluation of £364,654,734.

The Assessor is also responsible for the valuation of the gas utility networks for all-Scotland and 3 values totalling £109,800,000 (included in the above rateable value) were entered into the Valuation Roll for West Dunbartonshire, in respect of these subjects.

The closing date for submission of appeals against values entered in the Valuation Roll as at 1st April 2017 is 30th September 2017 and the deadline for disposal of these appeals by Valuation Appeal Committees will be 31st December 2020.

During the three-year period covered by this Service Plan our main focus will be on the disposal of Revaluation appeals, appeals which have already been lodged with the Lands Tribunal and the disposal of 'running roll' appeals,

1.2 VALUATION LIST

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

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

At 1st April 2017 there were 144,388 properties in the Council Tax Valuation Lists for the Joint Board area.

Also on 1st April 2017 the charging ratios for houses in bands E to H were increased and this has resulted in an increased number of banding enquiries being made and proposals being submitted.

1.3 REGISTER OF ELECTORS

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

The Revised Register is updated by a canvass of all households, which is normally carried out during July - November each year. At publication of the registers on 1st December 2016, the total electorate of the Joint Board area was 222,134.

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

In 2017 the Modernising Electoral Registration programme (MERP) will be carrying out a number of canvass pilots with a view to streamlining the system and it is expected that changes to the canvass will be extended to all electoral areas in 2019.

The Scotland Act devolved the legislative responsibility 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

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

The Local Government elections in May 2017 will result in changes to the elected membership of all three Councils and a new Joint Board will be established and a new Convenor and Vice-convenor identified.

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

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

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

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

The Valuation Joint Board recognises its staff as valuable assets and key stakeholders. Financial pressures (see later) will, however, require staffing levels and structures to be reviewed on an on-going basis and the effects of any changes will require to be monitored and managed.

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

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

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

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

In compliance with the Public Records (Scotland) Act 2011, 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 continuing to implement the plan during 2017/18.

The Joint Board will actively manage its property assets to minimise expenditure, maximise income and react to external changes.

DUNBARTONSHIRE AND AGYLL & BUTE VALUATION JOINT BOARD

ASSESSOR AND ELECTORAL REGISTRATION OFFICER

SERVICE PLAN 2017-20

PART TWO **CORE OBJECTIVES**

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

2.1 THE VALUATION ROLL

- 2.1.1 Maintenance of the Valuation Roll, including the addition of new subjects and the amendment of existing subjects, will continue, year-on-year, in accordance with the Joint Board's established procedures for completion within the statutory timescales and annual targets. Valuation Notices will be issued to all Proprietors, Tenants and Occupiers and all relevant changes will be notified to the billing authorities timeously.
- 2.1.2 The 2017 Revaluation has been delivered in respect of all existing entries in the Valuation Roll. The Land Reform (Scotland) Act removed the exemption from rating which applied to Shooting Rights with effect from 1st April 2017 and the Assessor will continue to ingather relevant information and work with colleague Assessors to ensure the entry of appropriate subjects into the Valuation Roll during 2017/18.
- 2.1.3 Revaluation appeals will be received during the period 1st April to 30th September 2017 and these will need to be administered and disposed of in accordance with the appeals timetables. The statutory timetable for disposal of 2017 Revaluation appeals is 31st December 2020. Disposal of these appeals will be a main focus for our valuation function during the period of the Service Plan.
- 2.1.4 Running roll appeals in respect of the 2010 valuation roll will continue to be received until 6 months after the roll has closed and appeals against changes to the 2017 roll will be received from April 2017.
- 2.1.5 The Assessor, in conjunction with the Secretary and Assistant Secretary to the local Valuation Appeal Panel, will schedule Valuation Appeal Committee Hearings to facilitate the timeous disposal of all of the above appeals in accordance with their varying timetables. The Appeals Procedure Regulations have been amended for appeals submitted from 1st April 2017 and these new processes will require to be implemented locally.
- 2.1.6 The Assessor for DAB VJB is responsible for the maintenance of the gas utility valuations for all of Scotland, including the appeals made against these. The requirement to deal with any appeals made in respect of these subjects may place significant additional obligations on the organisation and may impact on its functions, and structure. Close liaison with the Valuation Office Agency will be retained at all times.
- 2.1.7 A number of appeals in respect of both the 2005 and 2010 Valuation Rolls, having been referred to the Lands Tribunal, remain outstanding. The issues in the majority of these cases are national and it is unlikely that DAB VJB staff will be directly involved to any significant extent in the presentation of these cases but the Assessor will need to remain aware, and effect the outcomes, of these appeals. Although there is unlikely to be direct involvement in the cases, there may well be legal costs incurred in disposing of these appeals which will be shared with other Assessors.
- 2.1.8 The Assessor's staff will continually ingather and analyse rental (and other) information pertinent to valuation. Once collated the rents and other relevant information will be analysed as appropriate and used to support the valuations for the 2017 Revaluation. Additionally, staff will actively participate in the Working Groups and Committees of the Scottish Assessors' Association to review and, where appropriate, amend the 'Practice Notes' produced by the SAA.
- 2.1.9 The Scottish Government has established the Barclay Review of the NDR system. Through the SAA, the assessor will contribute to that review as required. The Review will report in the summer of 2017 and the Government's reaction to the recommendations may well have far reaching implications for the valuation services and, potentially even, the Board's functions. The Service Plan will be reviewed as appropriate.

- 2.1.10 A review of the Scottish Tribunals Systems has indicated that the functions of local Valuation Appeals Panels will transfer to the Scottish Tribunals structure, possibly in 2022, and it is likely that Assessors will be involved in the planning for and transfer of these services during the currency of this Service Plan.
- 2.1.11 Factors which may be outwith the Assessor's control include the scheduling of appeals for a number of subjects or subject types which have been, or may in the future be, referred to the Lands Valuation Appeal Court or Lands Tribunal for Scotland. This effectively removes the timetabling of appeals from local control and provides a degree of uncertainty in service planning.

2.2 THE COUNCIL TAX VALUATION LIST

- 2.2.1 Maintenance of the Valuation List, in particular the addition of new subjects, will continue, year-on-year, in accordance with the Joint Board's established procedures for completion within annual targets. Banding Notices will be issued to all interested parties and all relevant changes will be notified to the billing authorities timeously.
- 2.2.2 Band changes following alteration to, and subsequent sale of, properties will continue in accordance with the Joint Board's established procedures.
- 2.2.3 A small number of proposals/appeals against banding are usually received each year, though this is likely to increase in 2017 as a result of the increased amounts which are chargeable on Bands E- H from 1st April 2017. Discussions in relation to these continue throughout the year and, where necessary, the Assessor will refer such appeals within six months of receipt, to the Secretary/Assistant Secretary to the local Valuation Appeal Committee for inclusion in their schedules of VAC Hearings.
- 2.2.4 The indications are that any general Council Tax Revaluation under the current system is unlikely and that structural change is still some way off. In the meantime, and to ensure that the Council Tax Lists are maintained in accordance with current legislation, records of alterations to domestic properties will be maintained and updated.

2.3 REGISTER OF ELECTORS

- 2.3.1 The 'Full' Annual (or 'Electoral') Register and 'Edited' (now known as 'Open') Register will be published annually, by 1st December, following a canvass. The objective of the canvass will be to ensure the maximum return of satisfactorily completed Household Enquiry Forms (HEFs) and Invitation to Register (ITRs) Forms and that the register accurately reflects the information contained on them. This process will be supported by provision of telephone, internet and SMS ('text') return services as well as the Government Digital (on-line) Service. A door-to-door canvass to follow up on non-return of postal canvass forms will be carried out annually. The approach to the annual canvass will be reviewed annually to reflect lessons learned, canvasser feedback and any other issues of significance.
- 2.3.2 Outwith the canvass period each year, the Electoral Register and Edited/Open Register will be updated on a monthly basis. Full Register updates take the form of Lists of Additions, Deletions and Alterations but the Open Register will be republished each month. All statutory Notices and Lists will be timeously provided to relevant parties. The ERO will continue to use change information from housing bodies, Registrars, other EROs, education authorities and council tax records to be pro-active in pursuing new/changed elector information. An Electoral Participation Strategy is in place and will be reviewed annually.
- 2.3.3 Election Registers and Lists of Absent/Postal/Proxy voters etc will be produced as required by statute and by agreement with Returning Officers. Originally the only elections which were scheduled will take place within the period covered by this Service Plan were the May

2017 Local Government Elections and the 2018 National Park Elections. As of mid-April, however, a 'snap' UK Parliamentary Election has been called for 8 June 2017 and planning for that will commence with real urgency. It is also possible that there will be referenda on Scottish Independence and/or the 'Brexit' settlement during the period of the Service Plan.

- 2.3.4 The Personal Identifier (PIs) regime introduced for Absent Voters by the Electoral Administration Act 2006 and its secondary legislation has been well established. PIs require to be refreshed every 5 years, normally in January.
- 2.3.5 Additionally, the quality of signatures and completeness of date of birth data will be checked and, where necessary, refreshed in advance of any election. Where mis-matches with Postal Voting Statements occur, requests for refreshed PIs will be issued in accordance with the new legislative requirement.
- 2.3.6 The Individual Electoral Registration (IER) regime is now well settled but the Cabinet Office has established the Modernising Electoral Registration Programme (MERP) and its effects will have to be considered and implemented, along with system developments, process change and training. In particular, it is expected that a less prescriptive canvass regime will be implemented for 2019.
- 2.3.7 Any constituency or ward boundary changes will require to be actioned timeously, including the 2018 review of UK Parliamentary Boundaries.

2.4 CORPORATE GOVERNANCE

- 2.4.1 The Local Government elections in May 2017 will result in changes to the elected membership of all three constituent Councils and a new Joint Board will be established and a new Convenor and Vice-convenor identified. It is expected that the new Members will review the Board meeting cycle and the various Committee structures and memberships. Members will be required to act in accordance with the Code of Conduct for Councillors, which is approved by the Scottish Government.
- 2.4.2 The Valuation Joint Board will ensure that the Assessor and Electoral Registration Officer is adequately resourced to perform his statutory functions. It will meet to discuss and approve Budgets, Policies and Practices as is deemed necessary.
- 2.4.3 The officers of the Valuation Joint Board will act in accordance with the relevant Schemes of Delegation, Financial Regulations, Standing Orders and Codes of Conduct. These will be reviewed on at least a three-yearly basis, or as required.
- 2.4.4 Strategic and detailed Annual Service Plans will be implemented, maintained and actioned. The Strategic Plan will cover a three year period, whilst noting matters of relevance beyond that timescale.
- 2.4.5 Policies covering Defalcation Procedures and Fraud Prevention have been implemented and will be reviewed on a three-yearly basis. An overarching Corporate Governance Statement has been implemented and will be reviewed regularly.
- 2.4.6 The Management Team will continue to be the primary forum for the development and implementation of Strategy and Policy and it will oversee all operational matters. Actions will be communicated to staff by means of team briefings, written bullet notes and approved Minutes of meetings.
- 2.4.7 Effective performance management systems continue to be used, with the Assessor's Management Team also forming the principle forum for matters relating to Performance Management, Planning and Reporting. A Reporting Framework has been implemented and is subject to continual review.

- 2.4.8 Specific operational matters will be within the remit of various Internal Working Groups who will report to the Assessor's Management Team. The format, remit and membership of these groups will continue be reviewed on a regular basis.
- 2.4.9 The Valuation Joint Board will continue to generally align its Personnel and other related policies, as appropriate, with those of West Dunbartonshire Council.
- 2.4.10 The finances and operations of the Valuation Joint Board will be subject to internal and external audit (see later).
- 2.4.11 A Risk Management Policy is in place and is reviewed regularly. Risk Registers and Action Plans will be reviewed annually, with progress against the Action Plans being reported to regular Management Meetings.

2.5 ACCOUNTABILITY

- 2.5.1 Annual Accounts will be submitted for external audit. They will be published in accordance with the requirements of Audit Scotland and the Board's Publication Schemes.
- 2.5.2 The procedures and practices of the Valuation Joint Board will also be subject to external audit, in accordance with a plan to be agreed with Audit Scotland who will remain the Board's external auditors for the duration of this Service Plan.
- 2.5.3 Audit Plans encompassing the requirements of the external and internal auditors will be drawn up annually.
- 2.5.4 Performance will be managed, monitored and reported internally and externally. Our Reporting Framework provides details of various annual, quarterly, monthly, statutory, KPI and internal management reports which are regularly monitored. This Framework will, in response to changing external requirements and management need, be subject to continuous review.
- 2.5.5 Decisions of the Management Team and the Working Groups will be minuted and available for inspection. In accordance with the Publication Scheme/Guide to Information, all papers presented to the Valuation Joint Board will be published on the DAB VJB web site.
- 2.5.6 A Procurement Policy has been implemented which will improve the transparency and accountability of our procurement processes. In tandem with this, a Contracts List of all contracts with an annual value in excess of £10,000 is maintained and published. A further list of all contracts is maintained for internal management purposes.

2.6 BEST VALUE

- 2.6.1 Best Value is statutorily defined as 'continuous improvement in the authority's performance'. The Valuation Joint Board is committed to the principle of Continuous Improvement. In support of this, Performance will be planned, targeted and monitored (see 2.5.4 above). Key Performance Indicators for the Valuation functions were implemented in conjunction with the, then, Scottish Executive and the Scottish Assessors' Association and are reported to the Government and other key stakeholders annually. In accordance with the Electoral Administration Act, a set of performance standards as defined by the Electoral Commission (EC) must be adhered to and a suite of performance statistics is submitted to both the Cabinet Office and the EC following the canvass each year. The EC performance regime is under constant review, however, so any new requirements will be incorporated into service planning when they become known.

- 2.6.2 Performance Indicators will be used for year-on-year comparisons as well as comparisons with other Assessors/EROs' offices, Local Authorities and other bodies.
- 2.6.3 In accordance with Section 13 of The Local Government in Scotland Act 2003, the performance of DAB VJB in relation to its functions will be reported to all stakeholders of the Valuation Joint Board, including staff, in an appropriate manner.
- 2.6.4 Stakeholder Consultations will be continually reviewed and improved with stakeholder requirements being taken account of in Service Planning. In particular, the existing Customer Satisfaction process will be reviewed to better inform the Management Team's consideration of Service Delivery.
- 2.6.5 There is a Customer Comments and Complaints procedure in place which has been revised in line with the Scottish Public Sector Ombudsman's Model Complaints Handling Procedure. All comment/complaints will be considered by the Management Team for improvement action and reported as required by the procedure. A new recording system and associated procedures will come into effect in April 2017 and these will facilitate better management of the process and better reporting of outcomes.
- 2.6.6 A relevant set of Customer Service Standards have been implemented, along with systems for the monitoring of, and reporting on, these.
- 2.6.7 DAB VJB will give consideration to any guidance issued under the terms of Section 2(1)(b) of The Local Government in Scotland Act (2003). This is an external factor over which the Joint Board has no control and which may result in variations to the Service Plan.

2.7 EQUAL OPPORTUNITIES

- 2.7.1 The Valuation Joint Board is committed to equality in respect of race, ethnicity, ability, age, religion, gender and sexual orientation, both in staffing and service provision. The Board's combined Equalities Scheme has been reviewed in light of the requirements of The Equalities Act 2010 and the Board will report on progress as required by the Act. Specifically, an report will be prepared in April 2017 which will update on progress towards achieving our equalities outcomes as well as reporting on a variety of employment matters.
- 2.7.2 Personnel etc policies will be reviewed on a rolling basis to ensure compliance with all Equalities duties and commitments. Impact Assessments are in use to examine the effect of any new or amended policies on relevant protected groups.
- 2.7.3 Reporting on all aspects of equalities is in place and will continue to be developed as detailed in the Joint Board's Reporting Strategy. Specifically, a report on how the Board mainstreams its Equalities actions and its progress towards achieving the stated 'outcomes' will be extended to include pay gap information and will be published in the spring of 2017.
- 2.7.4 Staff will continue to be trained in all aspects of equalities both at induction and when policies or procedures are changed.

2.8 STAFFING AND PERSONNEL MATTERS

- 2.8.1 The Valuation Joint Board will continue to generally align its Personnel and other related policies, as appropriate, with those of West Dunbartonshire Council.
- 2.8.2 A Training and Development Policy, which aims to ensure that adequate training is provided to all members of staff, is in place. It provides a systematic approach to management that is based on assessing performance, appraising achievement and identifying ways to improve through training and development, at both an organisational and individual level. The Management Team is committed to a review of this Policy over the

period of this Service Plan. Staff will review their training needs with their managers on an annual basis.

- 2.8.3 Staffing reviews, normally including a staff consultation process, will be carried out annually, in a manner that integrates with Service and Budget Planning. In particular, staffing levels and structures will remain under review to help facilitate closing the projected budget gaps.
- 2.8.4 To ensure that the Joint Board's personnel policies and procedures are kept up to date, regular contact will be maintained with West Dunbartonshire Council's Human Resources & Organisational Development (HR&OD) service.
- 2.8.5 In line with the current Health and Safety Policy, Risk Assessments covering all areas of function will be reviewed annually.

2.9 FINANCE AND BUDGETING

- 2.9.1 The officers of the Valuation Joint Board will act in accordance with the relevant Financial Regulations and Standing Orders, which will be reviewed on a three-yearly basis or as circumstances demand.
- 2.9.2 In partnership with the Treasurer of the VJB, budgets will be prepared annually and approved by the Joint Board. A detailed report on the make up of the budget will also be prepared annually. The budget processes will take account of any grant funding which may be received from central government to assist with the additional costs of IER.
- 2.9.3 A Procurement Policy which accords with statutory and EU procurement rules and is aligned with that of West Dunbartonshire Council has been implemented, as has a process for authorisation of and payment for all purchases. These procedures also include electronic procurement and use of approved frameworks.
- 2.9.4 In conjunction with West Dunbartonshire Council, a procedure for dealing with all aspects of debtor accounts has been produced. Reports detailing outstanding amounts, arrears, write-off etc are presented to the Management Team on a regular basis.
- 2.9.5 Adequate training in respect of all financial procedures will be provided to relevant staff.
- 2.9.6 Financial monitoring reports are received from West Dunbartonshire Council and verified on a monthly basis. These are used to prepare reports detailing variances from budget, along with corrective actions, to the Management Team on a monthly basis and to the Joint Board as required.
- 2.9.7 Year-end Accounts will continue to be prepared, audited and made available for public inspection.
- 2.9.8 Payroll checks are carried out monthly, in accordance with the Reporting Strategy, and reports presented regularly to Senior Managers.
- 2.9.9 The current UK and Scottish Government Policies in relation to reducing Public Sector expenditure are likely to establish the context for many of the operational decisions and changes which require to be made in the foreseeable future.

2.10 INFORMATION TECHNOLOGY

- 2.10.1 The procurement and maintenance of Information Technology assets, systems and services are carried out under the terms of a Service Level Agreement with West Dunbartonshire Council's ICT Department and in accordance with the Joint Board's

Information Technology Strategy. Regular 'IS Liaison Meetings' will be held between VJB and WDC staff.

- 2.10.2 The assets of the VJB will be refreshed in accordance with the IT Strategy. In particular, it is intended that PCs be refreshed on a rolling 4-yearly basis. Financial provision has been made to improve the network infrastructure to our Campbeltown office, though supplier delays are proving to be frustrating.
- 2.10.3 The Board's security for .PSN network accreditation is largely founded upon the Board's systems being contained within the WDC network envelope and any changes to that may affect the Board.
- 2.10.4 DAB VJB adheres to the principles of Data Protection and reviews its Notification to the Information Commissioner annually (though this is unlikely to be required after 2017). A Data Processor Agreement with WDC is in place and will be reviewed as required. Data Sharing Agreements are in place, or are being developed, with relevant partners. The existing DSA's we have with Education Authorities being due for renewal in February 2019.
- 2.10.5 Systems to deal with Freedom of Information requests are in place and are reviewed annually in light of the ongoing demands of the request regime.
- 2.10.6 The Assessor's 'Progress' information technology system will continue to be developed to facilitate improvement and changing external requirements in respect of the non-domestic rating and council tax valuation functions. At April 2017 a review of the system is under way with a view to improving the handling of NDR appeals. Such development will normally be completed by an 'in-house' programmer. Further, the system will be developed in line with the requirements of the SAA web portal.
- 2.10.7 Associated with the above, the 'Document Hub' will continue to be developed in accordance with operational requirements.
- 2.10.8 The electoral registration function will be supported by the EROS II system, supplied by Halarose. The system will be developed to comply with legislative change, government policy and user group requirements.
- 2.10.9 Satellite systems to support primary functions and reporting requirements will continue to be maintained and developed as required
- 2.10.10 DAB VJB will commit resources to the Scottish Assessors Association's Assessors Portal project. The project continues to develop a single point source of information on Assessor and ERO data across Scotland to the public and other stakeholders, as well as providing a facility for the dissemination of information within the Assessors community. The SAA will be carrying out a review of its 'e-vision' and the portal is likely to be developed to deliver such a vision.
- 2.10.11 The form and content of the DAB VJB Web Site will be reviewed on an on-going basis. In particular, the web site will continue to be used to publish information as required through our commitment to the local government Model Publication Scheme.
- 2.10.12 DAB VJB has implemented an intranet site which is the definitive source of all internal policies, procedures and guidance documents and which will continue to be developed in accordance with need.
- 2.10.13 A secure shared directory structure is in place and is being further developed to fully support improved records management as identified in the Records Management improvement Action Plan.

2.11 FREEDOM OF INFORMATION

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

2.12 KEY PARTNERSHIPS

- 2.12.1 The support services provided by West Dunbartonshire Council are essential to the operations of DAB VJB. A Service Level Agreement governing the provision of these services has been implemented and updated as recently as February 2017. The services will continue to be managed by regular contact with relevant persons in each of the supporting Resources and the SLA is scheduled to be revisited by February 2020.
- 2.12.2 Being the primary recipients of operational outputs (Valuation Rolls, Councils Tax Valuation Lists and Electoral Registers), DAB VJB recognises its constituent Councils as key stakeholders, and will consult with these bodies in all areas relating to these matters.
- 2.12.3 The Joint Board will continue to commit resources to the workings of the Scottish Assessors Association (SAA). In this respect, it will participate in Plenary, Committee and Working Group meetings and fully engage in the exchange of information, ideas and knowledge provided by this Association.
- 2.12.4 Through the SAA, DAB VJB will maintain liaison with bodies such as the Scottish Government, Scotland Office, Valuation Office Agency (England and Wales), the Land & Property Services Agency (Northern Ireland), the Eire Valuation Office, The Royal Institution of Chartered Surveyors, IRRV, The Scottish Business Rating Surveyors Association, the Ratepayers Forum and the Elections Management Board.
- 2.12.5 Similarly, Joint Board staff will continue to participate in the workings and proceedings of the Association of Electoral Administrators.
- 2.12.6 DAB VJB recognises the role of, and support provided by, The Electoral Commission in respect of Electoral Registration matters.
- 2.12.7 For the duration of the Modernising Electoral Registration Programme, the Cabinet Office will be a significant stakeholder in terms of direction, operation and finance.
- 2.12.8 Staff are recognised both as key assets of the Valuation Joint Board and primary stakeholders, and consultations with staff and their representatives will continue on a regular basis.

- 2.12.9 Relationships with external suppliers of systems and services are subject to contract and/or Service Level Agreement and are managed through liaison with the relevant account manager or similar representative. In particular, Halarose who supply the EROS II electoral registration system under contract are also seen as development partners through the system development necessary for changing legislative requirements and in providing continuous service improvement.

2.13 RECORDS MANAGEMENT

- 2.13.1 The Public Records (Scotland) Act 2011 requires public bodies to implement proper records management procedures in accordance with the Act. A Records Management Plan was submitted for approval in September 2015 and was approved, with an Improvement Action Plan in 2016. The actions required to meet the terms of the action plan will be effected and monitored.

2.14 MISCELLANEOUS

- 2.14.1 The Valuation Joint Board is committed to various initiatives, not covered above but which have significant implications for Service Planning, priorities and actions. Initiatives such as responding to consultations tend to be of an ad-hoc nature and demand variable commitment.
- 2.14.2 DAB VJB is committed to the maintenance of the Corporate Address Gazetteers of its constituent Councils, and through these initiatives to the 'One Scotland Gazetteer' and use of National Unique Property Reference Numbers. To that end it will provide such assistance, information and data as it reasonably can. It will also continue to develop and utilise such interfaces as are necessary to support its own applications and the maintenance of the constituent authorities CAGs.
- 2.14.3 A new General Data Protection Regulation comes into force in 2018. There are a number of key changes introduced by the new Regulation and these will need to be planned in advance and effected timeously.
- 2.14.4 Attempts will be made to let the vacant space at 235 Dumbarton Road, Clydebank and to secure accommodation at our preferred location at the Old Quay Pier Building to replace the space occupied in ABC's property at Witchburn Road Campbeltown.

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

ASSESSOR AND ELECTORAL REGISTRATION OFFICER

SERVICE PLAN 2017-2020

PART THREE
KEY ACTIVITIES AND OUTCOMES

Key To Business Objectives

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

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

3.1 THE VALUATION ROLL

3.1.1 Maintenance of the Valuation Roll

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Record all known development activities, including planning permissions and building control warrants granted, in accordance with the DAB VJB Guidance/ Clerical Instructions and within the agreed timescales.	1,4,10,11	Divisional Assessors/ Admin Supervisors	On receipt in accordance with schedules
(b)	Survey of all new, amended or demolished non-domestic properties in accordance with DAB VJB Survey Guidance.	1,4,10,11	Divisional Assessors	Continual basis
(c)	Valuation of above in accordance with the SAA approved Practice Notes, and with reference to relevant 'Narratives'	1,4,10,11	Divisional Assessors	Continual basis
(d)	Authorise all value changes as per DAB VJB Guidelines	1,4,10,11	Divisional Assessors/ Divisional Valuers	Continual basis
(e)	Amend the Valuation Roll by input to the Assessors 'Progress' computer system.	1,4,10,11	Admin Supervisors	Continual basis
(f)	Check and authorise all such amendments in accordance with DAB VJB procedures, making changes or referring back as appropriate.	1,4,10,11	Admin Supervisors	Weekly
(g)	Transfer all running roll changes to relevant billing authorities in accordance with annually agreed schedules.	1,4,10,11	Admin Supervisors	Weekly
(h)	Issue Valuation Notices to all interested parties as required by statute.	1,4,10,11,12,14	Admin Supervisors	Weekly
(i)	Update data at SAA Portal in accordance with agreed schedules	7,9,11,12	Systems Officers	Fortnightly
(j)	Complete the above in accordance within the annually reviewed targets relating to Key Performance Indicators	11,13	All staff	Continual basis
(k)	Compile and present Running Roll statistics, including time lag statistics, to Management Team in accordance with Reporting Framework	4,11,13	Admin Manager/ Divisional Assessors	Monthly
(l)	Issue Returns of Information requesting information on ownership, tenancy and occupation of the property along with information relating to physical alterations and rental details.	4,10,12,14	Admin Supervisors	Annually in June/July (as required)
(m)	Answer all ad-hoc enquiries from current, past and potential ratepayers in accordance with DAB VJB Working Practices.	4,7,10,12,14	All staff	Continual basis
(n)	Issue Customer Care questionnaires in accordance with the sampling methods and timetables within the DAB VJB Customer Satisfaction Policy.	7,10,11,12,14	Admin Officers	Monthly
(o)	Issue rental, and other, questionnaires in accordance with agreed schedules.	4, 10,13,14	Admin Officers	Various schedules
(p)	Complete year-end procedures for creation of refreshed Valuation Roll in accordance with Year-End Timetable.	1,4	Systems Officer/ Support Analyst	Annually, March/April
(q)	Complete reconciliation of Valuation Roll with billing department records	1,7,11,12,13	Admin Manager	Quarterly
(r)	Produce and circulate revised Valuation Rolls	1,4,7,10,11,12,14	PAO	Annually in May/June
(s)	Ingather all-Scotland connections data for IGTs	1,4,7,11,12,13	Assessor	Annually in April
(t)	Review Valuation Method code for portal	1,4,7,9,11,12	Valuation Group	May 2017 and thereafter

3.1.2 Revaluation 2017 – Shootings

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Issue and log return of Questionnaires to relevant Shooting Right operators/landlords	1,4,9,10,12,13	Divisional Assessors	Ongoing - April 2017
(b)	Analyse Returns of above and provide to SAA as appropriate	1,4,9,10,12,13	Divisional Assessors	Ongoing - April 2017
(c)	Value Shooting Rights in accordance with SAA Practice Notes	1,4,9,10,12,13	Divisional Assessors	Summer 2017
(d)	Make relevant entries in the Valuation Roll for shooting rights in accordance with agreed SAA timetable and normal update procedures (see 3.1.1)	1,4,9,10,12,13	Divisional Assessors	Prior to September 2017
(e)	Issue Valuation Notices for Shooting Rights as above.	1,4,9,10,12,13,14	Divisional Assessors	September 2017

3.1.3 2017 Revaluation Appeals

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Receive and record appeals made in respect of the 2017 revaluation, including those received via the SAA portal.	1,4,10,13	Divisional Assessors	April – September 2017
(b)	Negotiate and settle appeals with ratepayers and their agents, with recourse where necessary, to the Local Valuation Appeal Committee, Lands Tribunal or Lands Valuation Appeal Court.	1,4,10,11,12	Divisional Assessors	Continuous (after September 2017)
(c)	Liaise with VAC Secretaries re the citation of all outstanding Revaluation Appeals, in accordance with the statutory timetable (see below)	1,4,10,11,12	Divisional Assessors	Continuous (after September 2017)
(d)	Prepare VAC, LT and/or LVAC cases including rental analysis, valuations, photographs, plans and other productions	1,4,10,11,12,14	Divisional Assessors	As required
(e)	Where appropriate, amend the Valuation Roll to reflect appeal settlements or VAC/LT/LVAC decisions in accordance with procedures as above.	1,4,10,11,12	Divisional Assessors /Admin Supervisors	Continuous
(f)	Check and authorise all such amendments in accordance with DAB VJB procedures, making changes or referring back as appropriate.	1,4,10,11,12	Admin Supervisors	Weekly
(g)	Where appropriate, issue Valuation Notices to reflect appeal settlements.	1,4,10,11,12,14	Admin Supervisors	Weekly
(h)	Compile and present Revaluation Appeal statistics to Management Team in accordance with Reporting Framework	11,13	Admin Manager	Monthly
(i)	Compile and present Revaluation Appeal statistics (RVAPP) to Scottish Government in accordance with requirement	7,11,12,13,16	Admin Manager	Quarterly

3.1.4 Running Roll Appeals

The process for receiving and managing Running Roll appeals will be the same for appeals pertaining to the 2010 Roll and the 2017 Roll, albeit, the former can only be received up until 30th September 2017 and the latter will be managed under new Appeal procedures regulations.

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Record appeals received arising from amendments made to the Valuation Roll or where mcc, statutory error etc are claimed.	4,10,13	Admin Supervisors	Continuous
(b)	Receive and process appeals received via SAA Web Portal	4,7,9,10,11,12,14	Admin Supervisors	Continuous
(c)	Maintain records of appeals including their status in relation to citation to appear at VAC, referral to Lands Tribunal etc.	4,10,13	Divisional Assessors	Continuous
(d)	Negotiate and settle appeals with ratepayers and their agents in accordance with statutory timetables and with recourse, where necessary, to the Local Valuation Appeal Committee, Lands Tribunal or Lands Valuation Appeal Court.	4,10,11,12	Divisional Assessors	Continuous
(e)	In Liaison with (Asst) Secretaries, cite and ensure disposal of all outstanding Running Roll Appeals in accordance with the statutory timetable appropriate to each appeal.	4,10,11,12	Divisional Assessors/ VAC Asst Secretaries	As scheduled
(f)	Prepare VAC cases including rental/cost analysis, valuations, photographs, plans and other productions	4,10,11,12	Divisional Assessors	As required
(g)	Produce 'on-the-day' VAC Lists and administer VAC Hearings	4,10,11,12,14	Divisional Assessors	As scheduled
(h)	Where appropriate, amend the Valuation Roll to reflect appeal settlements in accordance with procedures at 3.1.1 above.	4,10,11,12	Admin Supervisors	Continuous
(i)	Check and authorise all such amendments in accordance with DAB VJB procedures, making changes or referring back as appropriate.	4,10,11,12	Admin Supervisors	Weekly
(j)	Where appropriate, issue Valuation Notices to reflect appeal settlements.	4,10,11,12,14	Admin Supervisors	Weekly
(k)	Compile and present Running Roll Appeal statistics to Management Team in accordance with Reporting Framework	11	Admin Manager	Monthly

3.1.5 Valuation Appeal Committee Hearings

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Liaise with Valuation Appeal Panel (Asst) Secretaries and relevant venues to schedule VAC hearings.	4,10,11,12	Divisional Valuers	Annually/6 monthly as agreed with (Asst) Secretaries
(b)	In Liaison with (Asst) Secretaries, prepare VAC citation lists and issue citations for Hearing	4,10,11,12	Divisional Assessors/Clerical supervisors	As per above schedules
(c)	Review procedures to take account of new Appeal Procedure Regulations	4,8,9,10,11,12,13	Valuation Group	Prior to September 2017
(d)	Manage cited appeals in accordance with Appeal Regulations including exchange of necessary submissions and Notices	4,10,11,12	Divisional Assessors	As per above schedules

(e)	Prepare VAC cases including rental/cost analysis, valuations, photographs, plans and other productions	4,10,11,12	Divisional Assessors*	As required
(f)	Produce 'on-the-day' VAC Lists and administer VAC Hearings	4,10,11,12,14	Divisional Assessors*	As scheduled
(g)	Liaise with Counsel to schedule attendance at, and preparations for, VAC Hearings	4,10,12,13	Depute Assessor	As required
(h)	Process any changes arising from appeal settlements or decisions in accordance with processes described above.	4,10,13	Divisional Valuers/ Clerical Supervisors	Ongoing
(i)	Consider VAC decisions and make arrangements for any case transcript, states case, appeal or appeal responses.	4,10,13	Assessor/ Depute Assessor	As required
(j)	Consider any requests for referrals to Lands Tribunal and arrange for relevant responses/	4,10,13	Assessor/ Depute Assessor	As required

* Exceptionally, these tasks may be completed by the Assessor or Depute Assessor

3.1.6 Gas Utility Valuations

Both the appeal procedures for 2010 Revaluation and the 2017 Revaluation preparations for these subjects follow similar procedures to 3.1.3 and 3.1.5 above with an added emphasis on liaison with the VOA. Note too, the potential financial consequences and resource requirement of any protracted LT hearing.

3.1.7 Revaluation 2005 and 2010 – Lands Tribunal Appeals

All 2005 and 2010 Revaluation appeals had been disposed of or had been referred to the Lands Tribunal. The Assessor has no/little control over the timing or the procedures to be adopted in the disposal of these appeals.

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

(i)	Compile and present Revaluation Appeal statistics to Management Team and Scottish Government in accordance with Reporting Framework	11,13	Admin Manager	Monthly
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3.1.8 Valuation Evidence – General

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Issue rental, and other, questionnaires on an annual basis or to reflect changes in the valuation roll.	1,4,7,10,11,12,13,14	Admin Supervisors	As required
(b)	Manage returns of above in accordance with the DAB VJB procedures/clerical Instructions.	1,4,7,10,11,12,13,14	Admin Supervisors	On return
(c)	Analyse rentals of 'bulk class' subjects as agreed within established Working Groups and in accordance with SAA rental analysis guidance. Facilitate same, using Information Technology.	1,4,10,11,12,13	Divisional Assessors	As req'd
(d)	Analyse local land sale information for use in contractors valuations.	1,4,10,11,12,13	Divisional Assessors	As req'd
(e)	Revise Narratives and rates to be applied in valuations, where appropriate.	1,4,10,11,12,13,14	Divisional Assessors	As req'd
(f)	Provide information as required to SAA Practice Note authors, working groups and Category Committees.	1,4,10,11,12,13	Divisional Assessors	As req'd
(g)	Where appropriate, complete such analysis as is necessary to confirm/revise Practice Notes.	1,4,10,11,12,13	Divisional Assessors	As req'd
(h)	Make comment on and provide input to proposed amendments to Practice Notes.	1,4,10,11,12,13,14	SAA Members	As req'd
(i)	Adopt and issue amended practice notes for use within DAB VJB (Make available through SAA on Web Portal)	1,4,7,10,11,12,13,14	Divisional Assessors	As req'd

3.1.9 The Barclay Review

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Input to the Barclay Commission review of NDR either directly or through the SAA	7,11,14	Assessor	As req'd until July 2017
(b)	Read and understand Barclay Review Report and any Government reaction to it	7,9,11,12,13,14	Assessor	July 2017 et seq
(c)	React as appropriate to the Review, any subsequent legislation etc	7,9,11,12,13,14	Assessor	July 2017 et seq

3.1.10 Review of Scottish Tribunals

Detailed plans and timetables are unknown at this stage, though the SAA is likely to be consulted on any proposed change.

3.2 THE COUNCIL TAX VALUATION LIST

3.2.1 Maintenance of the Council Tax Lists

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

3.2.2 Amendments to Bands following Alteration and Subsequent Sale

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Receive and record all the sales of all domestic properties in Dunbartonshire, Argyll and Bute (Including such sections of Glasgow and Stirlingshire Registers as are required) and check for matches with development records.	2,5,10,11,12	Admin Supervisors	On receipt of notification
(b)	Where appropriate, survey amended properties.	2,5,10,11,12	Divisional Assessors	Ongoing
(c)	Value and band the above in accordance with the statutory valuation assumptions	2,5,10,11,12	Divisional Assessors	Ongoing

	and DAB VJB procedures.			
(d)	Amend the Valuation List by input to the Assessors 'Live' computer system.	2,5,10,11,12	Divisional Assessors	Ongoing
(e)	Check and authorise all such amendments in accordance with DAB VJB procedures, making changes or referring back as appropriate.	2,5,10,11,12	Admin Supervisors	Weekly
(f)	Transfer all changes to relevant billing authorities in accordance with annually agreed schedules.	2,5,7,10,11,12	Admin Supervisors	Weekly
(g)	Issue Banding Notices and covering letters to all interested parties as required by statute.	2,5,10,11,12,14	Admin Supervisors	Weekly

3.2.3 Proposals and Appeals

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

3.2.4 Council Tax Revaluation

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

3.3 THE ELECTORAL REGISTER

3.3.1 Annual Register of Electors

Despite variations in recent years, for the purposes of this service plan it has been assumed that the publication of new registers will place by 1st December based on an annual canvass which extends from July– November.

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//June annually.
(b)	Invite tenders for printing and mailing of canvass forms (HEFs).	3,9,10,11,12,13,14	PAO	Issued in March 2017
(c)	Consider tenders and award contract for above.	3,9,10,11,12,13,14	ERO/PAO	May 2017
(d)	Recruit door-to-door canvassers and order resources	3,8,9,10,13	PAO	Annually, July/ August
(e)	Train door-to-door canvassers, and provide resources	3,8,10,11,13	PAO	Annually, September
(f)	Obtain potential 'attainer' and young voter 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 issued with HEFs	3,9	PAO/Admin Manager	Annually, June
(h)	Issue of HEF Forms and ITR forms and, where appropriate, reminders to all households in accordance with annually established timetables.	3,9,10,11,12,13,14	PAO/Admin Manager /Admin Supervisors	Annually, July– September
(i)	Check all initial non-returns to Council Tax and other data sources	3,9,10,11,13	Admin Supervisors	Annually, July– November
(j)	Complete door-to-door canvass in accordance with annually established timetables.	3,7,9,10,11,13	PAO/Admin Manager /Admin Supervisors	Annually, September – October
(k)	Collect and collate canvass returns, including door-to-door returns	3,7,9,10,11,13	PAO/Admin Manager /Admin Supervisors	Annually, July – November
(l)	Scan and reference canvass returns.	3,9,10,11,13	Admin Supervisors	Annually, July – November
(m)	Receive 'no-change' returns electronically from telephone/internet/SMS service returns	3,7,9,10,11,13	Admin Supervisors	Annually, 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	Annually, July – November
(o)	Provide Senior Managers with canvass progress reports, including electronic service returns	3,9,11	Admin Manager	Weekly during canvass
(p)	Produce and publish 'Full/Electoral' and 'Edited/Open' Registers, in accordance with statutory timetables.	3,7,9,10,12,14	PAO/Admin Manager	Annually, by 1 st December
(q)	Timeous provision of Registers to appropriate bodies and places, including places of public display, in accordance with statute and EC Performance Requirements	3,7,9,10,12,14	Admin Supervisors	Annually, 5 days after publication December

(r)	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
(s)	Maintain a record of sale and supply of registers in accordance with auditor requirements	7,10,12	Admin Supervisors	Continuous
(t)	Production of Electoral statistics to NRS in line with statutory requirement	7,11	Admin Manager	Annually, December
(u)	Provision of performance statistics to Electoral Commission and Cabinet Office	7,9,11,12,13	PAO/Admin Manager	Annually, December or as requested
(v)	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

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Interrogate various data sources including Registers of Scotland, Council Tax systems, Housing records etc, to identify potential change	6, 7,10,11,12,13,14	Admin Supervisors	As required
(b)	Issue ITRs and HEFs, 'Application to Vote by Post' and 'Review' forms/letters timeously to all parties requesting such, and as required from checks of change information received from council and other sources.	6, 7,10,11,12,13,14	Admin Supervisors	As required
(c)	Issue Reminders to non-responses from the above	6, 7,10,11,12,13,14	Admin Supervisors	As required
(d)	Arrange for door-to-door canvass for non-responses to (c) above	6, 7,10,11,12,13,14	Admin Supervisors	Normally in March
(e)	Record returns of these and receive applications via Government Digital Service	6, 7,10,11,12,13	Admin Supervisors	As required/Daily
(f)	Maintain a list of Applications.	6, 10,12,13	Admin Supervisors	As required
(g)	With reference to the Integrity Checking staff guidance notes, process 'determined' changes via EROS system as above.	6,10,12	Admin Supervisors	Monthly, Jan – Sept. As per timetable
(h)	Issue, receive returns and process all Absent Voter Forms	6,7,10,12,14	Admin Supervisors	As required
(i)	Timeous production of monthly 'Lists of Alterations' and 'Notices of Alteration' to the Register of Electors and republish the new Open Register.	6,10,11,12,14	Admin Supervisors	Monthly, Jan – Sept. As per timetable
(j)	Timeous supply of changes to appropriate persons and bodies in format of choice.	7,9,10,11,12,14	Admin Supervisors	Monthly, Jan – Sept. As per timetable
(k)	Compile and present monthly update statistics to Management Team in accordance with Reporting Framework	11,13	Admin Manager	Monthly
(l)	Answer all ad-hoc enquiries for supply of Electoral Registers	7,9,10,11,12,14	Admin Supervisors	As requested
(m)	Answer all ad-hoc queries in line with DAB VJB working practices	7,9,10,11,12,14	All relevant staff	Continuous
(n)	Triennial enquiry to proxy voters in line with statutory regulations	6,10,11,12,13	Admin Supervisors	Annually, April –July
(o)	Liaise with Nursing Homes etc re applications to register and for absent votes.	6,7,10,11,12,13	Admin Supervisors	Regularly
(p)	Issue Customer Care questionnaires in accordance with the sampling methods and timetables within the DAB VJB Customer Care Policy	7,9,10,11,12,14	Admin Officers	Monthly (except during canvass)
(q)	Issue and process Absent Voter forms, including signature waiver requests, in accordance with staff guidance and above timetables.	3,6,7,9,10,11,12	Admin Supervisors	Ongoing
(r)	Review Participation Strategy/Activities		PAO	Annually prior to canvass

(s)	Issue such forms, take part in such initiatives etc as are included in annual Participation Strategy.	3,6,7,9,10,11,12	All staff	As required
(t)	Receive and process applications for anonymous registrations in accordance with staff guidance notes.	3,6,7,9,10,11,12	Admin Supervisors	Continuous

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

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

3.3.4/3.3.5 Absent Voters – Collection/Refresh of Personal Identifiers

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Issue and receive Postal and Proxy voting applications and check for completeness in accordance with VJB guidance notes and integrity checking procedures.	6,7,9,10,11,12,13,14	Admin Supervisors	Ongoing
(b)	Batch and scan properly completed returned forms	6, 7,9,10,11,12,13,14	Admin Supervisors	Ongoing
(c)	Escalate queries and signature waiver applications in accordance with VJB guidance notes	6, 7,9,10,11,12,13,14	Admin Supervisors	Ongoing
(d)	Confirm acceptability of signature waiver applications by such means as are necessary and process	6, 7,9,10,11,12,13,14	PAO/Admin Managers/ Admin Supervisors	Ongoing
(e)	Re-issue forms or make enquiries for incomplete applications	6, 7,9,10,11,12,13,14	Admin Supervisors	Ongoing
(f)	Issue confirmations and/or rejection letters as required	6, 7,9,10,11,12,13,14	Admin Supervisors	Ongoing
(g)	5-yearly refresh of personal identifiers as required by statute	6, 7,9,10,11,12,13,14	Admin Supervisors	Annually in January
(h)	Provide Electoral Commission with Absent Voter Statistics	7,9,10,11,12,13	Admin Manager	Annually
(i)	Refresh 'failed' AV Personal identifiers as per 3.3.3 above		Admin Supervisors	As above

3.3.6 Modernising Electoral Registration Programme

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Be aware of MERP for change including proposals, pilots and draft legislation	3,6,7,8,9,10,11,12,13 14	ERO/PAO	Ongoing
(b)	Implement changes as required/allowed by above	3,6,7,8,9,10,11,12,13 14	ERO/PAO	As req'd
(c)	Implement processes to take advantage of 'single person tick box' on ITRs and issue of forms by e-mail	3,6,7,8,9,10,11,12,13 14	PAO	Spring 2017 (after LGE)
(d)	Consider outcomes of 2017 Canvass Pilots and any proposals made subsequently and plan for local implementation of revised procedures	3,6,7,8,9,10,11,12,13 14	ERO/PAO	For implementation at 2019 canvass
(e)	Collate and submit 'Justification Led Bid' for funding to Cabinet Office	3,6,7,9,11,12,13	ERO	Annually in January or as required

3.3.7 Boundary Changes

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Provide assistance and advice to Boundary Commission and constituent authorities to inform the re-drafting and legislative processes.	6,7,9,10,12,13	PAO/ Admin Manager	As required
(b)	Adjustments to Register to accord with new ward or constituency boundaries as required by any boundary review or voting system. Specifically, implement the outcomes of the 2018 review of UK Parliamentary constituencies	3,6,7,9,11,13	PAO/ Admin Manager	As required Canvass 2019 – now in some doubt.

(c)	Assisting Returning Officers by allocating streets to Polling Districts to be used in the event of an election	3,6,7,9,10,11	PAO/ Admin Manager	As required
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3.4 CORPORATE GOVERNANCE

3.4.1 Establishment of New Joint Board

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Councils to nominate representatives to the Valuation Joint Board	7,9,10,12,13	Constituent Councils	By June 2017
(b)	New Valuation Joint Board to meet and appoint Convenor and Vice Convenor	7,9,10,12,13	Joint Board/Clerk	23 June 2017
(c)	Valuation Joint Board to consider meeting cycles and Committee memberships*	7,9,10,12,13	Joint Board/Clerk	23 June 2017
(d)	Assessor to provide an 'Introduction to the duties and functions of the VJB' presentation.	7,9,10,12,13,14	Assessor	TBC with Board members
(e)	Members to be advised of duty to act in accordance with Code of Conduct for Councillors	10,12	Constituent Councils/ Assessor	May/June 2017

* Note that whilst the meeting schedules into the future could change, the working assumption for the purposes of this Service Plan will be that the existing pattern persists.

3.4.2 Joint Board Meetings

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Agree timetable for Valuation Joint Board Meetings	7,12,13	Board/ Clerk to DAB VJB	Annually
(b)	Agree timetable for pre-Agenda meetings	7,12,13	Convenor/Assessor	AS per agreed meeting schedule
(c)	Nominate Report authors for VJB Meetings	13	Assessor	As required
(d)	Prepare Board Reports for VJB Meeting	8,12,13,14	Relevant Officers of VJB and WDC	As agreed above
(e)	Attend Agenda Meetings of VJB	7,8,12	Assessor	As agreed above
(f)	Attend meetings of VJB	7,8,12	Assessor	As agreed above
(g)	Finance Sub-Committee meeting to receive and approve the audited financial statements before their final certification and submission to the Accounts Commission	7,12	Board/Clerk/ Treasurer	Annually, normally September

3.4.3 Probity and Propriety

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Liaise with Treasurer to the Valuation Joint Board to review Financial Regulations and present to Board for approval (Most recently revised in February 2017)	7,12	Assessor	3-yearly. Feb 2020 or as required
(b)	Liaise with Clerk to the Valuation Joint Board to review Standing Orders and	7,12	Assessor	3-yearly. Feb 2020 or

	present to Board for approval (Most recently revised in February 2017)			as required
(c)	Liaise with Clerk to the Valuation Joint Board review Schemes of Delegation and present to Board for approval (Most recently revised in November 2013)	7,12	Assessor	3-yearly, or as required
(d)	Review Codes of Conduct for officers of the Valuation Joint Board. (Last amended September 2014)	7,12,14	Assessor	September 2017 and annually
(e)	Prepare and review internal procedural guides to ensure adherence to Schemes of Delegation, Financial Regulations, Standing Orders and Codes of Conduct	7,12,14	Assessor	Following approval of above and as required
(f)	Check RICS membership of professional staff	7,10,12	Depute	Annually in April/May

3.4.4 Service Plans

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Prepare and Review 3-year strategic Service Plan	1-6,7,9,11,12,13,14	Assessor	Update annually in March/April. Full review due March 2020
(b)	Prepare and Review Annual Service Plan/Calendar	1-6,7,9,11,12,13,14	Assessor	Revise for April, annually
(c)	Seek Joint Board approval of Service Plans	1-6,7,9,11,12,13,14	Assessor	Annually in June
(d)	Review progress against Annual Service Calendar	1-6,7,9,11,12,13,14	Management Team	At each regular meeting

3.4.5 Corporate Governance, Defalcation Procedures and Fraud Prevention

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review Corporate Governance Statement	12	Assessor	September annually
(b)	Review Defalcation procedures	12	Depute Assessor	September 2017 and 3-yearly
(c)	Review Fraud Prevention procedures	12	Depute Assessor	September 2017 and 3-yearly
(d)	Review and adapt West Dunbartonshire Policies to meet DAB VJB requirements	7,8,12,14	Management Team	As received/required
(e)	Implement and review DAB VJB Policies and Procedures to meet changes in legislation and good working practices	7,8,9,12,13,14	Management Team	As required

3.4.6 Strategic Management

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Strategy and Policy to be developed, implemented and reviewed by Management Team at regular, minuted meetings	1-6,7,9,11,12,13,14	Management Team	6-8 weekly

(b)	Review Vision and Mission statements and strategic objectives (Revised March 2017)	7,9,10,11,12,13,14	Management Team	Annually in March
(c)	Communicate Vision, Mission and strategic objectives to all staff by means of team briefings, written bullet notes and Minutes of meetings	7,9,10,11,12,13,14	Management Team	As required
(d)	Assess progress in relation to objectives	1-6,7,11,13	Management Team	6-8 weekly
(e)	Provide direction and remit, receive reports and consider outcomes of working groups.	1-6,7,11,13	Management Team	6-8 weekly
(f)	Review progress in relation to Audit Actions, Risk Actions and Annual Service Plan/Calendar	1-6,7,11,13	Management Team	6-8 weekly
(g)	Receive Budget Monitoring Reports, consider variations and any required actions	1-6,7,11,13	Management Team	6-8 weekly

3.4.7 Performance Management, Planning & Reporting

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

Note: The EC and the CO are constantly reviewing their performance and reporting requirements and the Service Plan will be updated accordingly.

3.4.8 Internal Working Groups

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Meet to ensure compliance with Health and Safety law and the DAB VJB Health and Safety Policy	7,8,9,,11,13	Health and Safety Committees	Quarterly
(b)	Report all Health and Safety matters to Management Team	7,12,13	Health and Safety Committees	As per MTM cycle
(c)	Communicate all Health and Safety issues and actions to staff	13,14	Health and Safety Committees	Quarterly or as required
(d)	Develop, implement and review all processes and procedures in relation to Council Tax and Non-Domestic Rating Valuation	1,2,4,5,7,8,9,10,11,12,13	Valuation Working Group	Bi-monthly or as required
(e)	Develop, implement and review all processes and procedures in relation to Electoral Registration and clerical/administrative support of the valuation functions	1-6,7,8,9,10,11,12,13	Administration Working Group	Bi-monthly or as required
(f)	Develop and review Progress and EROS systems and related procedures	1-6,7,8,9,10,11,12,13	Valuation /Administration Working Groups	Bi-monthly
(g)	Maintain and develop ICT systems in line with VJB ICT Strategy	1-6,7,8,9,10,11,12,13	IT Team	Bi-monthly or as required
(h)	Review memberships of working groups	1-6,7,8,11,13	Management Team	As required

3.4.9 Personnel etc Policies and Procedures

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review and adapt relevant West Dunbartonshire Policies to meet DAB VJB requirements	7,8,10,14	Management Team	As required
(b)	Consider new/revised West Dunbartonshire Policies and procedures for adoption/adaptation in DAB VJB	7,8,10,14	Management Team	On receipt
(c)	Present new and amended Policies to the Joint Board for approval	7,8,10,14	Assessor	Twice-yearly
(d)	Provide such training as is required to support Polices	7,8,10,14	Management Team	Before/immediately after approval
(e)	Communicate all approved DAB VJB Policies and procedures to staff via Team Briefings and written bullet points.	7,8,10,14	Management Team	Immediately following approval
(f)	Make Policies and Procedures available on DABVJB Intranet	7,8,10,14	Management Team/ Systems Officer	Immediately following approval
(g)	Check driving licences, insurances and MOTs	7,8,10,13	Secretaries	Annually or in accordance with Policy

3.4.10 Internal and External Audit

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

3.4.11 Risk Management

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review Risk Management Policy	1-6,9,11,12,13	Management Team	2019 and 3-yearly
(b)	Review Risk Register in accordance with the methodology contained in Policy	1-6,9,11,12,13	Assessor	Annually in February
(c)	Implement/Amend Risk Action Plan	1-6,9,11,12,13	Assessor	Annually in February
(d)	Monitor progress against Action Plan	11,13	Management Team	6-8 weekly
(e)	Review Business Continuity/Disaster Recovery Plan	1-6,12,13	Depute Assessor	Annually May
(f)	Liaise with WDC Legal advisors to review all insurances. Note that procurement procedures change in 2017 to multiple year tender process, subject to annual review	1-6,8,11,13	Assessor/Depute Assessor	To July 2017 and annual review
(g)	Review Electoral Risk Registers/Action Plans for canvass, rolling registration and elections	3,6,11,12,13	PAO/ERO	Annually
(h)	Review ICT systems Risk Registers/Action Plans	1-6,11,12,13	Depute Assessor	Annually

3.5 ACCOUNTABILITY

3.5.1 Annual Accounts

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Process, authorise and pass all Invoices to Creditors and Debtors sections, WDC Finance	9,12	Depute Assessor/PAO	Weekly on a Thursday
(b)	Pass Internal Charges to Creditors section, WDC Finance	9,12	Depute Assessor/PAO	As required*
(c)	Pass Accruals Forms (Including annual leave balances) to Creditors section, WDC Finance	9,12	Depute Assessor/PAO	Annually*
(d)	Pass Manual Journals to Creditors section, WDC Finance	9,12	Depute Assessor/PAO	Monthly

(e)	All Revenue Accounts to be finalised	12	Treasurer/ WDC Finance	Annually, May*
(f)	Consolidation of Abstract Accounts and completion of Financial Statements for Annual Report	12	Treasurer/ WDC Finance	Annually, May*
(g)	Annual Report Produced	7,9,10,12,14	Treasurer/ WDC Finance	Annually in May
(h)	First Public Inspection	12	Treasurer/ WDC Finance	Annually, July/August
(i)	Final Audit Reports to be received	12	Treasurer/ WDC Finance	Annually, September
(j)	Finance Sub-Committee meeting to receive and approve the audited financial statements before their final certification and submission to the Accounts Commission	7,12	Board/Clerk/ Treasurer	Annually, normally September
(k)	Submission of Annual Report and Accounts to Audit Commission	7,9,10,12,14	Assessor and ERO	Annually, September
(l)	Final Public Inspection (including appropriate advertisement)	12	Treasurer/ WDC Finance	Annually

* Note: These are in accordance with the West Dunbartonshire Council 'Closure of Accounts Year End Procedures and Timetables' guidance notes, and will vary from year to year.

3.5.2 External Audit

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

3.5.3 Audit Plan

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

3.5.4 Performance Management, Monitoring and Reporting

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review suite of performance reports contained in existing Reporting Framework	1-6,7,9,11,13	Assessor	Continually
(b)	Collate established suite of Key Performance Indicators for valuation functions	7,11	Depute Assessor	Annually, April
(c)	Report above KPIs to Scottish Government (via Scottish Assessors Association)	7,11,12	Depute Assessor	Annually, normally June

(d)	Produce and publish Public Performance Reports	7,11,12	Depute Assessor	Annually in June
(e)	Produce and return CIPFA Rating Review Budget figures to West Dunbartonshire Council	7	Divisional Assessors	Annually in April
(f)	Produce and report annual change in Appeal Statistics (RVAPP) to Scottish Government	7,11,12	Admin Manager	Quarterly
(g)	Collate and submit Electoral Registration statistics (Form RPF 29) to Scotland Office	7,11,12	Admin Manager	Annually, December (or on publication of Register)
(h)	Produce and return COSLA Joint Staffing Watch Survey	7,8,11,12	Admin Manager	Quarterly: April, July, October and January
(i)	Collate and submit suite of KPIs and in-house performance statistics to Management Team	11,12,13	As per Reporting Framework	Monthly
(j)	Ad hoc reports	7,11,12,13	Various	As requested.
(k)	Prepare Annual Report for publication and presentation to Joint Board	7,11,12,14	Assessor	Annually in May
(l)	Report progress against Collated Audit Action Plan to Management Team	1-6,11,12,13	Assessor	Quarterly
(m)	Preview forthcoming tasks and report progress against Service Plans to Management Team	1-6,11,12,13	Assessor/ Management Team	6-8 weekly
(n)	Review compliance with Electoral Commission performance standards and compile/submit quantitative statistics	3,6,7,9,10,11,12,13	ERO/PAO	Before/after canvass
(o)	Provide further information and take part in any follow-up verification work undertaken by Electoral Commission	3,6,7,9,10,11,12,13	ERO/PAO	Annually or as required
(p)	Compile Electoral Commission Financial Performance returns	3,6,7,9,10,11,12,13	ERO/Depute/PAO	See below

Note: The EC currently have no financial performance monitoring regime in place, though this is under review with the CO. Any confirmed financial reporting requirements will be added to the Service Plan in due course.

3.5.5 Management Team Meetings

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Produce briefing Notes for Team Briefings	7,8,10,11,13,14	Assessor	Immediately following MTMs
(b)	Produce draft minutes of MTMs for consideration by Management Team	8,12,14	Management Team members, by rota	ASAP following meetings
(c)	Approve minutes of previous Management Team meetings	8,12,14	Management Team	6-8 weekly
(d)	Post approved MTM minutes to DAB VJB Intranet	7,8,9,12,14	Secretaries	6-8 weekly
(e)	Review schedule, location, format of and attendance at MTMs	7,8,9,11,13	Management Team	Continuously
(f)	Produce draft Working Group minutes for consideration by Group members	8,12,14	Working Group members, by rota	ASAP following meetings
(g)	Approve minutes of previous Working Group meetings	8,12,14	Working Groups	6-8 weekly
(h)	Post approved Working Group minutes to DAB VJB Intranet	7,8,9,12,14	Secretaries	6-8 weekly

(i)	Present Working Group Minutes to Management Team for consideration	7,8,9,12,14	Working Groups	6-8 weekly
(j)	Review schedule, location, format of and attendance at Working Groups	7,8,9,11,13	Working Groups/ Management Team	Continuously

3.5.6 Procurement

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Ensure all procurement is carried out in accordance with new Policy	9,10,11,12,13	Assessor	Ongoing
(b)	Complete procurement of Print and Mail contract for 2017 and beyond	3,6,7,9,10,11,12,13	ERO/PAO	May 2017
(c)	Liaise with WDC regarding procurement of insurance policies	9,10,11,12,13	Assessor	Complete by August 2017
(d)	Update Contracts Published and Management Contracts Lists	9,10,11,12,13	Assessor/Secretaries	As renewed/awarded

3.6 BEST VALUE

3.6.1 Performance Monitoring and Measurement

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

3.6.2 Trends and Comparisons

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

3.6.3 Public Performance Reporting

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Compile Public Performance Reports	7,9,10,11,12,14	Depute	Annually, after

	(including Annual Report)		(Assessor)	collation of KPIs
(b)	Submit PPRs to Joint Board	7,9,10,11,12,14	Assessor	First meeting after collation
®	Publish PPRs to DAB VJB Web site	7,9,10,11,12,14	Depute	Annually, after collation of KPIs
(d)	Submit KPIs to Scottish Assessors' Association and through that body to the Scottish Government	7,11,12	Depute	Annually, as requested
(e)	Provide KPIs and PPRs to staff	7,8,9,10,11,12,14	Depute	Annually, in June
(f)	Review format and content of PPRs	7,9,10,11,12,14	Assessor, Depute	Annually prior to compilation

3.6.4 Stakeholder Consultation

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Develop Public Performance Reports to encourage stakeholder feedback	7,9,10,11,12,14	Assessor, Depute	To concur with publications
(b)	Review Customer Satisfaction questionnaires and procedures – specific review established to implement new procedures for year beginning April 2018	7,9,10,11,12,14	Assessor	April 2018 and annually
(c)	Issue Customer Satisfaction Forms in accordance with the above policy	7,10,11,12,14	Admin Officers (Grade 5s)	Monthly
(d)	Collate Customer Satisfaction responses and input to database	1-6,7,9,10,11,12,13, 14	Secretaries	As required/ On return
(e)	Prepare Customer Satisfaction reports for Management Team	7,11,12,13	Depute Assessor	Twice-yearly, Annually
(f)	Further develop Web Site to encourage interaction, particularly in respect of interactive forms	1-6,7,9,10,11,12,14	Depute, Systems Officer	Ongoing
(g)	Meet on regular basis with staff representative(s)	7,8	Assessor/Depute	As appropriate
(h)	Present suggestions from Staff Suggestions boxes to Management Team	7,8,9,11,13	Assessor	6-8 weekly
(i)	Complete a Staff Satisfaction Survey including report of actions to MTM	7,8,10,11,13,14	Assessor	Annually, in June/July
(j)	Complete door-to-door Canvasser feedback survey	3,7,8,9,10,11,12,13	PAO	Annually, following canvass
(k)	Hold scheduled and ad-hoc meetings with range of stakeholders	7,9,10,11,12	Various	See later
(l)	Consider stakeholder requirements received by SAA from Scottish Government, Ratepayers Forum and Scottish Business Rating Surveyors Association.	7,9,10,11,12	Management Team	See schedules of meetings
(m)	Consider stakeholder requirements received by SAA Portal from User Group meetings	7,9,10,11,12	Assessor	As received
(n)	Consider stakeholder requirements received directly from service users via SAA Portal	7,9,10,11,12	Assessor	As received

3.6.5 Customer Comments and Complaints

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Approve and implement new procedures and systems for recording Comments and Complaints	1-6,7,9,10,11,12,13, 14	Management Team/ Depute Assessor	April 2017
(b)	Issue Customer Comment and Complaints forms in accordance with policy	1-6,7,9,10,11,12,13, 14	All staff	As required
(c)	Collate Customer Comment and Complaints responses and prepare reports for Management Team	1-6,7,9,10,11,12,13, 14	Admin Manager	6-8 weekly
(d)	Take actions to deal with any learning points arising from Customer Comment and Complaints responses	1-6,7,9,10,11,12,13, 14	Management Team	As required
(e)	Publish 'Lessons Learned' and other actions taken arising from Comments and Complaints	7,9,11,12,13	Depute Assessor	Quarterly
(f)	Report Customer Comment and Complaint outcomes to Joint Board and Ombudsman	7,9,10,12,14	Assessor/Depute	Annually

3.6.6 Customer Service Standards

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Maintain and review relevant procedures, processes and systems (mail logging) including staff training in accordance with agreed standards	1-6,7,10,11,12,13	Management Team	Ongoing
(b)	Report performance in relation to mail responses against Customer Service Standards to Management Team	1-6,7,9,10,11,12,13, 14	Depute Assessor	Twice-yearly

3.7 EQUAL OPPORTUNITIES

3.7.1 Encouraging Equal Opportunities and Ensuring Compliance

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Provide multi-language assistance on regularly used documents	7,10,11,12	PAO	As required
(b)	Provide regularly used documents in variable formats	7,10,11,12	PAO	As required
(c)	Subscribe to Language line facilities	7,9,10,11,12	PAO	Annually
(d)	Ensure compliance with accessibility requirements for all buildings	7,9,10,11,12,13	Management Team, WDC	Continuous
(e)	Consider accessibility in web design	7,9,10,11,12	Depute Assessor	Ongoing
(f)	Complete staff Equalities/Protected characteristics Survey	7,9,10,11,12	Depute Assessor	Annually
(g)	Produce and publish statutory Equality Reports including how Equality actions are mainstreamed and progress against stated 'Outcomes'. Report to be extended in 2017 to include gender pay-gap information.	7,9,10,11,12	Depute Assessor	April 2017 and thereafter

3.7.2 Policy Review

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review Single Equality Scheme	7,8,10,11,12,14	Depute	December 2018 and 3-yearly
(b)	Review Equality Action Plan	7,8,10,11,12,14	Depute	Ongoing and various delivery timetables
(c)	Complete Impact Assessments for all new policies and procedures	7,8,9,10,11,12	Management Team	As required
(d)	Review Equality Targets/Goals/Outcomes	7,8,9,10,11,12	Management Team	Annually in November
(e)	Ensure that all Policies are compliant with principles of Equality Act 2010	7,8,9,10,11,12,13,14	Management Team	As implemented or revised
(f)	Ensure that pay grades and scales are compliant with equalities requirements through proper evaluation of all new/amended posts	7,8,10,11,12,14	Management Team	As required

3.7.3 Equalities Reporting

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Maintain Staff Profile to record protected characteristics	8,9,10,12	Depute	Ongoing
(b)	Equalities Reporting in relation to Recruitment	8,9,10,11,12	Depute	Annually
(c)	Equalities Reporting in relation to Training, Promotion, Grievances, Disciplinary Action etc.	8,9,10,11,12	Depute	Annually
(d)	Include summaries of Equalities Reports in Public Performance Reports	8,9,10,11,12,14	Depute	Annually in June
(e)	Include summaries of Equalities Reports in Annual Reports	8,9,10,11,12,14	Assessor	Annually in June
(f)	Report Equalities statistics to Management Team and to public	8,11	Depute	Annually – December
(g)	Report/Publish progress against 'stated 'Outcomes' and mainstreaming of equalities actions – to include gender pay-gap information from April 2017	8,11	Depute	April 2017 and thereafter

3.7.4 Promotion and Training

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Train/Brief staff in relation to Equalities duties and Outcomes	8,10,11,13,14	Assessor/Depute	At induction and as required
(b)	Include aspects of Equality in all Induction Procedures	8,10,11,13,14	Depute, all Managers	As required
(c)	Language Line training, including refresher training, to be completed on-line	8,10,11,12,14	All staff	As required
(d)	Provide Accessibility training to web designers/managers	8,9,10,11,12,14	Depute	As required

(e)	Review Equal Opportunities training requirements at Training and Development reviews	8,9,10,11,13	Relevant managers	Annually, in February
(f)	Attend relevant Conferences and Learning opportunities	7,8,9,10,11,12,13	Management Team	As required

3.8 STAFFING AND PERSONNEL MATTERS

3.8.1 Development and Review of Personnel Policies

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

3.8.2 Training and Development Policy

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Agree training and development needs of all staff at Training and Development review meeting	1-6,7,8,10,11,13	Managers, all staff	Annually, in February
(b)	Identify relevant courses and resources and provide training as identified above, in accordance with the VJB objectives and within budget	1-6,8,10,11,13	Depute	Continually
(c)	Maintain record of training delivery	8,10,13	Depute	Continually
(d)	Ensure training event appraisals are completed and collated	7,8,11,13	Depute/All managers	Continually
(e)	Revise budget provision for training	7,8,10,11,12,13	Assessor	Annually, October
(f)	Review Training and Development policy (The MT are committed to a full review of the process, possibly taking account of WDC processes)	7,8,10,11,13,14	Assessor/Depute	Annually following meetings
(g)	Provide training for trainees/graduate surveyors that meet RICS requirements	1,2,4,5,7,8,10,11,13	Depute, Divisional Assessors	Continually
(h)	Provide training for Technicians via College of Estate Management or similar	1,2,4,5,7,8,10,11,13	Depute	As required
(i)	Provide training for relevant staff towards AEA qualifications	3,6, 7,8,10,11,13	Depute ERO/PAO	As required
(j)	Provide training in preparation for new tasks, new systems, legislative and operational changes	1-6, 7,8,9,10,11,13	Various	As required
(k)	Complete Core training modules, including Language Line refreshers	7,8,9,10,11,13	All Staff	Annually
(l)	Provide IT training, including web accessibility training	7,8,9,10,11,13,14	Various	As required
(m)	Provide Equalities training (see 3.7.4(a) above)	7,8,9,10,11,13	Various	As required
(n)	Provide Induction training	7,8,9,10,11,13,14	Various	As required

(o)	Provide Health and Safety training	7,8,9,10,11,13,14	H & S Committees	As required
(p)	Complete Core Training Modules	7,8,9,10,11,12,13	All staff	Annually as appropriate

3.8.3 Staffing Review

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Issue, collect and analyse staff questionnaires (The practice of carrying this out annually will be kept under review)	7,8,10,11,13,14	Assessor	Annually, in June/July
(b)	Follow up questionnaire results/outcomes where appropriate	7,8,10,11,13,14	Assessor	Annually, in July
(c)	Report outcomes to Management Team and agree actions	7,8,10,11,13,14	Assessor	Annually, in September
(d)	Consider budgetary implications of agreed actions	7,8,10,11,12,13,14	Management Team	Annually in October
(e)	Report outcomes and actions to staff	7,8,10,11,13,14	Management Team	Annually in October
(f)	Refer staff suggestions to Management Team	7,8,10,11,13,14	Assessor, Depute	6-8 weekly
(g)	Review staffing at retirements, resignations and as budget pressures require	9,11,12,13	Management Team	Continually
(h)	Review staffing in light of changing external factors.	7,9,11,12,13	Management Team	Continually
(i)	Recruit to fill vacant clerical post(s)	1,2,4,5,8,13	Management Team	April/May 2017

3.8.4 Co-operation with West Dunbartonshire Council

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

3.8.5 Health and Safety Policy

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review of Health and Safety Policy	7,8,11,13,14	Depute/ H&S Committees	Annually in October
(b)	Hold Health and Safety Committee meetings	7,8,11,13	H&S Committee Chairs	Quarterly or as required
(c)	Revise H&S Risk Assessments	7,8,11,13,14	Health and Safety Committees	Annually in October or as required

(d)	Approve and Implement revised Risk Assessments/Actions.	7,8,11,13,14	Management Team	Annually in October
(e)	Approve and Implement Risk Assessments for pregnant staff	7,8,11,13,14	Line Managers	As required
(f)	Complete and implement Stress Risk Assessments	7,8,11,13,14	H & S Committees	Annually in April

3.9 FINANCE AND BUDGETING

3.9.1 Financial Regulations and Standing Orders

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review Financial Regulations (Revised February 2017)	12,14	Treasurer/Assessor	3-yearly – for Feb 2020
(b)	Review Standing Orders (Revised February 2017)	12,14	Clerk/Assessor	3-yearly – for Feb 2020
(c)	Review procedural guidance to staff to reflect financial regulations	12,14	Assessor	May 2017 and following changes to the above

3.9.2 Budget Preparation

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

3.9.3 Financial Procedures

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review procedures for Ordering, Invoicing and Payment, and advise relevant staff (specifically in light of the implementation of new Procurement Procedures).	8,11,12,13	Assessor	June 2017 and annually
(b)	Review Financial Procedures to take account of Financial Regulations	8,11,12,13	Assessor	Annually June
(c)	Review List of Approved Signatories	12	Assessor	Annually or at any change of signatories
(d)	Review database which supports Ordering and Invoicing procedures	7,8,11,12,13	All users	Continually
(e)	Ensure that all instances of procurement comply with Procurement Procedures	9,10,11,12,13	Assessor	Ongoing

3.9.4 Financial Procedures – Debtor Accounts

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

3.9.5 Training

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Identify any training requirements arising from 3.9 at Training and Development meeting	7,8,11,12,13	Relevant managers	Annually, February
(b)	Identify any training requirements resulting from changes to procedures or personnel	7,8,9,11,12,13	Assessor/ Depute	As required
(c)	Provide, arrange or facilitate training and instruction as identified above.	7,8,11,12,13,14	Assessor/ Depute	As required

3.9.6 Financial Monitoring Reports

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

3.9.7 Annual Accounts

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Complete procedures as at 3.5.1 above, and contained in WDC Abstract of Accounts guidance notes	7,11,12,13	Depute/PAO/ Secretaries	Annually, April-May
(b)	Liaise with Treasurer/WDC Accountants in preparation of Annual Accounts	7,11,12,13	Assessor	Annually, April-May
(c)	Prepare provisional Annual Accounts for year	7,11,12,13	Treasurer	Annually, May
(d)	Submit Annual Accounts to Audit Scotland	7,11,12,13	Treasurer	Annually, May
(e)	Include Accounts in Annual Report and present to Valuation Joint Board	7,11,12,13,14	Assessor	Annually, June

(f)	Consider External Audit Report	7,11,12,13	Treasurer/Assessor	Annually, September
(g)	Implement any Actions from External Audit of Accounts	7,11,12,13	Treasurer/Assessor	Annually, September
(h)	Finance Sub-Committee meeting to receive and approve the audited financial statements before their final certification and submission to the Accounts Commission	7,12	Board/Clerk/ Treasurer	Annually, normally September
(i)	Present Final Accounts and External Audit Report, including any Action Plan, to Valuation Joint Board	7,11,12,13	Treasurer/Assessor	Annually, at first full meeting following submission to AC

3.9.8 Payroll Checks

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

3.9.9 Public Sector Expenditure

Whilst no specific actions have been identified at this stage, the budget gaps identified will need to be addressed and closed and this may involve a further sweep for voluntary early retirements/redundancies. A watching brief will be required on a year-to-year basis and budget plans changed as required.

3.10 INFORMATION TECHNOLOGY

3.10.1 Business Systems Support

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Attend ICT Liaison meetings with West Dunbartonshire Council	7,8,9,11,13	Depute Assessor, Systems Officers	Quarterly or as scheduled
(b)	Liaise with WDC IS Helpdesk	7,8,9,11,13	Systems Officers	Continually
(c)	Liaise with WDC regarding ICT Asset Register	7,8,9,11,12,13	Systems Officers	Annually and on hardware renewal
(d)	Complete Review of ICT Strategy and initiate relevant development project(s)	1-6,7,8,9,11,12,13	Depute Assessor	Autumn 2017 and annually
(e)	Liaise with WDC ICT to get estimated costs of any procurement proposals	1-6,7,8,9,11,12,13	Depute Assessor/ Systems Officers	As required – to align with budget /estimate preparations
(f)	Initiate procurement using appropriate procedures (as per the approved Procurement Procedures)	1-6,7,8,9,11,12,13	Depute Assessor/ Systems Officers	As required
(g)	Liaise with WDC regarding any specific projects where their input is required	7,8,9,11,12,13	Depute Assessor/ Systems Officers	As required

3.10.2 ICT Asset Management

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review PCs, lap-tops and other hardware which are faulty, obsolete, impeding performance or due (in accordance with the IT Strategy) for replacement	1-6,11,12,13	Systems Officers	Annually, August
(b)	Investigate options for procurement, costs of replacement etc, via WDC ICT	11,12,13	Systems Officers	Annually, August
(c)	Consider operational requirements, costs etc and prioritise purchase plan for following year	1-6,11,12,13	Depute Assessor	Annually, September
(d)	Complete Capital Budget Bid and Submit to Joint Board at budget planning meeting	1-6,11,12,13	Assessor, Depute	Annually, usually December
(e)	Procure items and install in accordance with timetables to be agreed with WDC ICT.	1-6,11,12,13	Depute	As scheduled
(f)	Follow-up on delayed installation of fixed line communications to Campbeltown office	1-6,11,12,13	Depute Assessor/ Systems Officer	Continual until complete
(g)	Liaise with WDC regarding the procurement and installation of new MFDs	7,9,11,13	Depute Assessor	Ongoing
(h)	Procure and install back-up server for EMS	3,6,7,9,11,12,13	Depute Assessor	Q1 during 2017/18
(i)	Procure and install new flexi-time system including new server	7,9,11,12,13	Depute Assessor	September 2017

3.10.3 PSN Accreditation

Any actions required in respect of .PSN accreditation or other network security issues will be planned for if/when they arise.

3.10.4 Data Protection

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review Data Protection Notification to Information Commissioner (until 2017 only in current format)	10,12	Depute	Annually, in September
(b)	Review Forms to comply with Data Protection Requirements	7,9,10,14	Various	As required
(c)	Review Data Processor Agreement with WDC (or other data handlers)	12,13	Depute	As required
(d)	Implement or Review data Sharing Agreements	1-6,7,9,10	Assessor/ERO	As required
(e)	Prepare for the new General Data Protection Regulation which takes effect in May 2018. A separate Project Plan is likely to be required with various actions and target dates.	1-6,7,9,10	Depute Assessor/ERO	Throughout 2017 – for implementation in May 2018
(f)	Implement new and revise existing Data Sharing Agreements	1-6,7,9,10,11,12,14	Various	Various schedules

3.10.5 Freedom of Information

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

3.10.6/3.10.7 Assessors 'Progress' System

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Maintain System to receive and utilise outputs from Corporate Address Gazetteers	7,8,9,11,13	IT Team/Valuation Staff	Ongoing
(b)	Maintain System to provide BS7666 compliant outputs to billing systems of constituent Councils	7,8,9,11,13	As above	Low priority
(c)	Maintain and further develop system to meet agreed business requirements of internal working groups and Management Team. Specifically, review appeals handling system and make improvements where appropriate	1,2,4,5,7,8,9,11,13	Depute, Systems Officers, Analyst/Programmer	Sept 2017 and ongoing
(d)	Development of system to automate monthly KPI statistics	1,2,4,5,7,8,9,11,13	Depute, Analyst/Programmer	September 2017
(e)	Maintain and further develop system outputs to enable delivery of agreed data to SAA Portal	1,2,4,5,7,8,9,11,12,13	Depute, Systems Officers, Analyst/Programmer	As per Portal project plans
(f)	Amend System to meet agreed business requirements of stakeholders, including billing departments of constituent councils	1,2,4,5,7,8,9,11,13	Assessor, Depute, Systems Officers, Analyst/Programmer	By agreement
(g)	Amend System to facilitate requirements of Reporting Framework	1,2,4,5,7,8,9,11,13	Assessor, PAO, Systems Officers, Analyst/Programmer	As required
(h)	Continue to seek and develop additional facilities and data to make available through 'Data Hub'	1,2,4,5,7,8,9,11,13	Depute, Valuation Group, Analyst/Programmer	Ongoing

3.10.8 EROS II Electoral System

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Attend EROS II User Group meetings	3,6,7,8,9,10,11,13	PAO/Admin Manager as required	Twice/year
(b)	Liaise with EROS II Customer Account Manager and Halarose staff to arrange/manage compliance with legislative changes etc.	3,6,7,8,9,10,11,13	PAO/Admin Manager	Ongoing/As Required
(c)	Liaise with other EROS II Users within Scotland to discuss system improvements and changes to comply with Scottish Legislation (including attendance at meetings of SHUG)	3,6,7,8,9,10,11,13	PAO/Admin Manager	As required (As scheduled)
(d)	(Where appropriate, test and) Implement upgraded versions of EROS, specifically to implement/accommodate requirements of MERP. (Note: an upgrade is expected in June 2017 to effect legislative changes and improved processes)	3,6,8,9,10,11,13	PAO/Systems Officers	Normally ASAP on receipt but bearing operational requirements in mind

(e)	Amend data in EROS system to reflect new electoral boundaries	3,6,7,9,10,11,13	PAO	As required
(f)	Provide training for changes to system and processes	3,6,7,8,9,10,11,13	PAO	As required
(g)	Procure and implement new Disaster Recovery server (see 3.10.2 above)	3,6,7,9,11,13	Depute	By September 2017

3.10.9 Satellite Systems

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review use and functionality of Rental Questionnaire databases	1,4,7,8,9,11,13	DAs to lead on any change required	As required
(b)	Review use and functionality of Training/Equalities spread sheets	7,8,9,10,11,12	Depute/Assistant Systems Officer	Complete but continually review going forward
(c)	Review use and functionality of Time Management System	7,8,9,11,13	Depute	Annually, May
(e)	Provide Management Team with Customer Satisfaction Reports from database	1-6,7,8,9,10,11,12,13	Depute	½-yearly
(f)	Review use and functionality of Customer Satisfaction Database	1-6,7,8,9,10,11,12,13	Assessor	For April 2018 and annually
(g)	Amend guidance to staff on use of satellite systems	7,8,9,13,14	Various	As required
(h)	Refresh Mail Logging system and report performance in line with Customer Standards Policy	7,9,10,11,12,13,14	Depute	Annually in April
(i)	Procure and Implement new Flexi-system server & procedures (see 3.10.2 above)	7,8,9,10,11,13	Depute	September 2017

3.10.10 Assessors Portal Project

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Attend Project Management Committee meetings in accordance with requirements of Portal Strategy Document	7,8,9,11,12,13	D Thomson	As scheduled
(b)	Attend Project Team meetings in accordance with requirements of Project Strategy Document	7,8,9,11,12,13	D Paterson	As scheduled
(c)	Attend Portal Information Management Working Group Meetings	7,8,9,11,12,13	D Paterson	As scheduled
(d)	Prepare and implement any changes to data standards and conventions	7,8,9,11,12	Systems Officer, Programmer/Analyst	As required
(e)	Maintain links with local council gazetteers and relevant business systems	7,8,9,11,12,13	Systems Officer, Programmer/Analyst	As required
(f)	Provide regular data uploads to Portal	11,12	Systems Officer	Two-weekly
(g)	Refresh Content of DABVJB sections of Portal	7,8,9,11,12,13	Systems Officer	Continually
(h)	Amend Portal extract routines in accordance with future development requirements	7,8,9,10,11,12,13	Systems Officer, Programmer/Analyst	As per Portal Project Plans

3.10.11 Web Site

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review general content and appearance of web site, specifically to review platform in Q1 2017/18	7,8,9,10,11,12,14	Systems Officer	Q1 2017/18 and continually thereafter
(b)	Refresh to reflect changes to documents and information included in the Model Publication Scheme and Guide to Information	7,8,9,10,11,12,14	Systems Officer	As relevant documents are updated
(c)	Update Public Performance Report	7,8,9,10,11,12,14	Depute, Systems Officer	Annually in June
(d)	Provide information on elections and provide relevant forms for making applications	3,6,7,8,9,10,11,12,14	Systems Officer/PAO	As required

3.10.12 Intranet

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

3.10.13 Shared Directories

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Further develop shared directory structure, including relevant security.	1-6,7,9,11,12,13	Depute	Ongoing
(b)	Encourage general use of shared drives and continue migration of shared files	1-6,7,9,11,12,13	Depute	Ongoing
(c)	Close down/archive shared files which remain out with the new directory structure	1-6,7,9,11,12,13	Depute	December 2017

3.11 FREEDOM OF INFORMATION

3.11.1 Freedom of Information Policy

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

* Or on publication of Codes of Practice – see below

3.11.2 Publication Scheme and Guide to Information

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Review Model Publication Schemes and Guide to Information	7,9,10,11,12,13,14	Depute	February 2018*
(b)	Review content of publications contained in Publication Schemes and Guide to information	7,9,10,11,12,13,14	Depute	At least annually
(c)	Consider data sets for adding to open date Class	7,9,10,11,12,13,14	Assessor/Depute	Ongoing

* **Note:** continual need to update web links in Guide to Information as documents and reports are published and refreshed.

3.11.3 Freedom of Information Procedures

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

3.11.4 Codes of Practice

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

3.12 KEY PARTNERSHIPS

3.12.1 Support Services – West Dunbartonshire Council

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Liaise with representatives from WDC HR & OD Service/Business Partner	7,8,11	Assessor/Depute/ PAO	Quarterly or as agreed
(b)	Ad-hoc meetings with representatives from WDC HR & OD Service	7,8,11	Assessor/Depute/ PAO	Throughout the year
(c)	Regular 'ICT Liaison' Meetings with WDC ICT Section Heads	7,8,9,11,13	Depute/ Systems Officer/Analyst	Quarterly or as scheduled

(d)	Ad-hoc meetings, telephone contact with ICT Section Heads and other WDC ICT personnel.	7,8,9,11,13	Systems Officers	Throughout Year (Virtually daily basis)
(e)	Meetings and liaison with WDC Internal Audit section	7,9,11,12,13	Assessor/Depute	As agreed
(f)	Liaison with WDC Accountants	7,9,11,12,13	Assessor/Depute/PAO	As required
(g)	Liaison with Treasurer to the Board	7,9,11,12,13	Assessor/Depute	As required
(h)	Budget planning meetings with Treasurer/Accountants	7,9,11,12,13	Assessor	Annually, September –November
(i)	Liaison with Clerk to the Board	7,11,12,13	Assessor	As required
(j)	Attend and participate in Corporate Address Gazetteer/GIS Meetings	7,8,9,11,13	Depute	As timetabled
(k)	Meet with WDC and A&BC Property Maintenance Managers	7,11,13	Assessor/Depute/Admin Manager	As required
(l)	Attend WDC Senior Manager's Network meetings	7,8,9	Management Team	Quarterly or as scheduled
(m)	Review Service Level Agreement in liaison with Treasurer and service delivery representatives	7,9,10,11,13,14	Assessor	By February 2020

3.12.2 Constituent Councils – Recipients of Operational Outputs

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Liaison with Finance (Billing) Departments of A&B, WD and ED Councils	1,2,4,5,7,9,10,11,13	PAO, Admin Manager, Systems Officer	At updates and as required
(b)	Provision of relevant data files and liaison with Finance (Billing) Departments of A&B, WD and ED Councils for purposes of data reconciliation	1,2,4,5,7,9,10,11,13	PAO, Admin Manager, Systems Officer	Quarterly
(c)	Liaison with Finance (Billing) Departments of A&B, WD and ED Councils	1,2,4,5,7,9,10,11,13	All staff	Throughout year daily basis
(d)	Liaison with Returning Officers of A&B, WD and ED Councils, particularly in respect of the EROS elections management system and personal identifier checks	3,6, 7,9,10,11,13	ERO, PAO, Admin Manager	As required
(e)	Attend Election Management and Publicity meetings with RO of relevant Councils	3,6, 7,9,10,11,13	PAO/Admin Manager	Prior to Elections

3.12.3 Scottish Assessors Association

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Attend Plenary Meetings	1-6,7,8,9,11,13	Members in rota	Quarterly; Dec, Feb, May, Sept
(b)	Attend Assessors Committee Meetings	1-6,7,8,9,11,13	Assessor	Variable
(c)	Attend Executive Committee Meetings	1-6,7,8,9,11,13	Assessor	As required
(d)	Attend Category Committee Meetings	1-6,7,8,9,11,13	Relevant members	In accordance with

				Committee Timetables
(e)	Attend Other Committee Meetings (Inc Electoral Registration Committee)	1-6,7,8,9,11,13	Relevant members	In accordance with Committee Timetables
(f)	Attend Working Group Meetings	1-6,7,8,9,11,13	Relevant members	In accordance with relevant Timetable
(g)	Provide colleagues with update (bullet form) of all Committee and Working Group meetings	1-6,7,8,9,11,13	Relevant members	Immediately following meetings
(h)	Attend SAA Portal Project Management Committee	7,8,9,11,13	Assessor	As scheduled
(i)	Attend SAA Portal Project Team Meetings	7,8,9,11,13	Systems Officer	As scheduled
(j)	Attend SAA Portal Working Group Meetings	7,8,9,11,13	Systems Officer	As scheduled
(k)	Attend Ad-hoc Meetings and Representations	1-6,7,8,9,11,13	Relevant members	As required
(l)	Provide information to working groups etc	1-6,7,8,9,11,13	All relevant staff	As required
(m)	Review and comment on Practice Notes, Consultation responses etc	1-6,7,8,9,11,13	All relevant staff	As required

3.12.4 Scottish Assessors Association Partners

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Harmonisation Meetings with VOA, NI Land & Property Services Agency and Eire Valuation Office.	1-6,7,8,9,11,13	SAA/Assessor	Twice-yearly, May & November
(b)	Liaison with VOA	1-6,7,8,9,11,13	SAA Harmonisation Spokespersons and Category Committee Chairmen	As required
(c)	Formal Meetings with Scottish Government Departments	1-6,7,9,11,12,13	SAA/Assessor	Quarterly or as agreed
(d)	General liaison with Scottish Government Departments	1-6,7,9,11,12,13	SAA	As required
(e)	General liaison and working group involvement with Scotland Office	3,6,7,9,11,12,13	SAA	As required
(f)	General liaison and working group involvement with Cabinet Office	3,6,7,9,11,12,13	SAA	As required
(g)	Provision of statistical returns to Scottish Government	1-6,7,8,9,11,12,13	Admin Manager	Quarterly
(h)	Completion of statistical exercises for Scottish Government and their partners	1-6,7,8,9,11,12,13	All staff	As required
(i)	Meetings of Ratepayers Forum	1,4,7,10,11,12	SAA/Assessor	Variable Schedules
(j)	Meetings with Scottish Business Ratepayers Association	1,4,7,10,11,12	SAA/Assessor	Variable Schedules
(k)	Meetings of Portal Users Groups (Including Police and Fire Services, Registers of Scotland, Ordnance Survey, Scottish Executive, Local Authorities, NHS, Ratepayers Agents etc)	7,10,11,12	Portal Project Management Committee	As required
(l)	Elections Management Board meetings and advice	3,6,7,9,10,11,12,13	SAA Representatives	As required
(m)	Attend meetings with ratepayers, trade representatives and their agents to discuss	1,4,7,9,10,11,12,	Various SAA groups	As required

	and agree Practice Notes etc			
(n)	Liaison with Scottish Government, Scotland Office, Electoral Commission, Cabinet Office and Boundary Commission officials on electoral and related matters	3,6,7,9,10,11,12,13	SAA Electoral Reg Committee	See cycles of meetings
(o)	Discussions with Scottish Water and its partners regarding their data requirements for charging purposes.	1,4,7,8,9,10,11,12,13	SAA Portal/Exec Sub-group	Actions by April 2018
(p)	Attend Executive meetings of the IRRV Scottish Branch	1,2,4,5,7,9,11,13	Assessor	As required

3.12.5 Association of Electoral Administrators

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

3.12.6 The Electoral Commission

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Receipt of Electoral Commission Bulletins	3,6,7,9,11,13	ERO, PAO, Admin Manager, Depute	Regularly
(b)	Receipt of Electoral Commission Reports, Guidance and Consultations	3,6,7,9,11,13	ERO, PAO, Admin Manager, Depute	As published
(c)	Attend Electoral Commission meetings, seminars and working groups	3,6,7,9,11,13	ERO, PAO, Admin Manager, Depute	As required
(d)	Liaise with Electoral Commission at SAA Electoral Registration Committee meetings	7,8,9,10,11,13	ERO, PAO, Admin Manager	As scheduled
(e)	Respond to Electoral Commission consultations (Possibly through SAA)	7,8,9,10,11,13,14	ERO, PAO	As required

3.12.7 Cabinet Office

Note that the nature and extent of the following relationships will change as the Modernising Electoral Registration Programme (MERP) progresses.

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Receive IER 'Insight' Bulletins, CO Guidance and related communications from Cabinet Office	7,8,9,11,13	ERO/PAO	Weekly and as received
(b)	Liaise with CO project staff re procedures, processes etc	7,8,9,11,13	ERO/PAO	As required
(c)	Liaise with CO regarding funding	7,9,12,13	ERO	As required
(d)	Maintain communications links and contingency procedures with Government Digital Service (GDS) Specifically send and receive match data to/from GDS	3,6,7,8,9,11,13	Depute/PAO	Ongoing. Daily

(e)	Attend CO Workshops, Seminars, training events etc	7,8,9,11,13	Relevant staff	As Scheduled
(f)	Consider and take part in relevant pilots projects	3,6,7,8,9,11,13	ERO/PAO	As opportunities arise

3.12.8 DAB VJB Staff

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Training and Development Interviews	7,8,9,10,11,13,14	Line Managers	Annually, in February
(b)	Staff Consultation Questionnaires	7,8,9,10,11,13,14	Assessor	Annually, in June/July (not 2017)
(c)	Senior Managers Interviews/Discussions with staff	7,8,9,10,11,13,14	Senior Management	Regularly/Ad Hoc
(d)	Receipt, consideration and implementation of Staff Suggestions	1-6,7,8,9,10,11,13,14	Management Team	6-8 weekly
(e)	Meetings of Health and Safety Committees	7,8,9,10,11,13,14	Depute/Divisional Assessor	Quarterly
(f)	Liaison with staff	7,8,9,10,11,13,14	All Managers	Ad-hoc, Daily basis
(g)	Meetings with staff representative(s)	7,8,9,10,11,12,13,14	Assessor	As required
(h)	Management Team Meetings	1-6,7,8,9,10,11,12,13	Assessor	6-8 weekly
(i)	Post-Management Team Meeting, Team Briefings	1-6,7,8,9,10,11,12,13,14	PAO/ DAs	6-8 weekly
(j)	Staff Training and Briefings relating to new Policies etc	1-6,7,8,9,10,11,12,13,14	Management Team	As required
(k)	Complete door-to-door Canvasser survey	3,7,8,9,10,11,12,13	PAO	Annually, December

3.12.9 External Suppliers

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Receive and decide upon Tender Bids for printing and mailing of mail, including canvass stationery. Award contract	3,10,11,12,13	Assessor/Depute/PAO/WDC Procurement	May 2017 and either 2 or 3 years later
(b)	Management of above contract and general liaison with printing and mailing company.	3,7,9,10,11,13,14	PAO	As required
(c)	Meetings/Liaison with suppliers of office equipment, including Multi-Functional Devices (MFDs), scanners, letter openers, alarm systems , water supplies etc	7,11,13	Depute/PAO	As required
(d)	Review telephone suppliers and maintenance arrangements	1-6,7,8,9,11,12,13	Depute	As required
(e)	Attend EROS II User Group meetings	3,6,7,8,9,10,11,13	PAO/Admin Manager as required	December and June annually
(f)	Liaise with EROS II Customer Account Manager and Halarose staff to arrange/manage compliance with legislative changes.	3,6,7,8,9,10,11,13	PAO/Admin Manager	Ongoing/ As Required
(g)	Liaison with telephone, internet and SMS canvass service providers to implement and manage process	3,7,9,10,11,12,13,14	PAO	Annually as per canvass plans

3.13 RECORDS MANAGEMENT

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Implement Improvement Action Plan locally, including data storage protocols, retention policies, destruction policies etc	1-6,7,8,9,11,12,13,14	Depute Assessor	Evolving in line with data requirements
(b)	Staff Training for above	1-6,7,8,9,11,13,14	Depute Assessor	Ongoing – as above
(c)	Migrate shared files to managed file directory in accordance with the above	1-6,7,8,9,11,13,14	Depute Assessor	Ongoing
(d)	Consider usefulness of self-assessment template and complete as appropriate	7,9,10,11,12	Depute Assessor	April 2017 or as invited by Keeper

3.14 MISCELLANEOUS

3.14.1 Consultations

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Provide input and assistance in preparation for changes to the Council Tax regime associated with the Government's ongoing commitment to revise the system	7,12,13	SAA/Assessor	As required
(b)	Provide input/response to Barclay Review of NDR and the government's response to its findings	1,4,7,9,11,12,13	SAA/Assessor	During 2017 and thereafter
(c)	Provide input/responses to any Cabinet Office/MERP proposals for change/pilots	3,6,7,9,11,12,13	ERO/PAO	As required

3.14.2 Corporate Address Gazetteers

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

3.14.3 General Data Protection Regulation

See 3.10.4(e) above – A project plan will be developed to ensure compliance by May 2018. This plan will include the appointment of a Data Protection Officer, a review of the Board's Data Protection Policy, the completion of a DP Audit which identifies sources of information and the reasons for processing it, revision to Fair Processing Notices etc.

3.14.4 Property Assets

Item	Description	Objective(s)	Ownership	Date/Recurrence
(a)	Continue with efforts to let vacant part of 235 Dumbarton Road, Clydebank	9,12,13,14	Assessor	Ongoing
(b)	Engage with Argyll & Bute Council to arrange alternative accommodation to Witchburn Road.	9,12,13,14	Assessor	Spring 2017
(c)	Move existing stores and furniture from Witchburn Road to alternative	9,12,13,14	Assessor	ASAP in accordance with the above agreement.

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

ASSESSOR AND ELECTORAL REGISTRATION OFFICER

SERVICE PLAN 2017-2020

PART FOUR **PERFORMANCE MANAGEMENT**

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

2.1 THE VALUATION ROLL

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

		Schedules of Valuation Appeal Committee Hearings agreed in advance with VAC Secretaries	In accordance with outstanding workloads and by agreement with Secretary	Management Team	appeal loss reported in Board, Annual and Public Performance Reports
		Valuation Appeal Committee (Procedure in Appeals under the Valuation Acts)(Scotland) Regulations 1995	Establish various dates for dealing with cited appeals	Procedure subject to scrutiny of appellants and VAC	RVAPP statistics provided to Scottish government quarterly
		Internal targets to minimise loss on appeal		Loss on appeal contained in VR5 reports	
2.1.3	Running Roll Appeals	As 2.1.2 above	Appeals to be disposed of by 31 st December in the year following submission, or 12 months after submission	As 2.1.2 above	As 2.1.2 above
2.1.5	Disposal of Gas Utility Appeals	As 2.1.2 and 2.1.3 above			

2.2 THE COUNCIL TAX VALUATION LIST

CORE OBJECTIVE REFERENCE	CORE OBJECTIVE DESCRIPTION	PLANNING (Including statutory timetables etc)	STANDARDS AND TARGETS	MONITORING (Nos. in brackets refer to Reporting Framework)	REPORTING
2.2.1	Maintenance of the Valuation List	Section 84 of Local Government Finance Act.	No set timetable/ requirement		Monthly stats provided to staff.
		Valuation List update schedule agreed at start of each year.	Weekly Updates	Admin Officer responsibility	
		KPI targets agreed by MT at start of each year.	Ratio of additions made within 3, 6 and 9 months each year. Average number of days taken to alter the List	Monthly reports of progress re surveys (CF7), additions to Val List (CT8) and Time Lag stats provided to Management Team.	KPIs reported to Scottish Executive and included in Board, Annual and Public Performance Reports
2.2.3	Disposal of Council Tax Proposals/Appeals	The Council Tax (Alterations of Lists and Appeals) (Scotland) Regulations 1993	No set timetable/ requirement for disposal. Establish various dates for dealing with cited appeals	Monthly reports on appeals progress (CT1) provided to Management Team	Progress in relation to appeal settlements reported in Annual and Public Performance Reports

		Schedules of Valuation Appeal Committee Hearings agreed in advance with VAC Secretaries	As required by workloads and by agreement with Secretary		
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2.3 REGISTER OF ELECTORS

CORE OBJECTIVE REFERENCE	CORE OBJECTIVE DESCRIPTION	PLANNING (Including statutory timetables etc)	STANDARDS AND TARGETS	MONITORING (Nos. in brackets refer to Reporting Framework)	REPORTING
2.3.1	Compilation of Register of Electors	Representation of the People Act 2000	Registers normally to be published annually, prior to 1 st December.	Canvass Progress Stats (ER2) and HERA returns provided to Senior Managers weekly during canvass period	Canvass return rate reported to Scottish Assessors Association and included in Board, Annual and Public Performance Reports. Electoral Commission/Cabinet Office statistics submission
		Section 10 of Representation of the People Act 1983	Carry out an annual canvass (to allow publication of above). Aim for maximum return possible of canvass forms/HEFs and ITRs.		
		Schedule of canvass form issue and reminder dates agreed in advance.		System providers supply rates of return weekly. These returns are shown separately in ER2	These returns are shown separately in stats shared with SAA.
		System of canvass return by telephone, internet or SMS established annually			
2.3.2	Maintenance of Register of Electors	The Representation of the People Regulations 2001	Monthly updates to be made to registers from Normally January to September each year but see changes for IER Implementation.	Update Statistics (ER1, ER3, and ER4) presented to Management Team monthly, between January and September.	Monthly changes included in Board and Annual Reports. Electoral Commission/Cabinet Office statistics submission
		Regulations set out a timetable to be followed each year. Amended for working days and local holiday variations etc at start of each year.			

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Assessor & Electoral Registration Officer

Valuation Joint Board –23rd June 2017

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 2017/18.

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 2017 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 2017.

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Appendices

Appendix 1 – Board Risk Register



*Dunbartonshire and Argyll & Bute
Valuation Joint Board*

BOARD RISK REGISTER 2017

Version Control

Version	Originator	Summary of Changes	Date
2017 0.1d	David Thomson	Draft of MT Annual Review outcome	19 February 2017
2017 0.2d	David Thomson	MT comments on v0.1d	21 March 2017
2017 0.3d	David Thomson	MT comments on v0.2d	24 April 2017
2017 1.0	David Thomson	MT approved	2 May 2017

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 2017/18 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 2017 the Management Team removed a risk related to implementation of Individual Electoral Registration (IER) as the major project of change is now complete and IER is embedded as 'business as usual'. Further, the previous risk of the possibility of the VJB losing one or more of its statutory functions has been superseded with the risk of the VJB ceasing to exist in its current form.

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, Records Management, Data Protection 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. Draft valuations completed per the 2017 Reval timetable. Final Values prepared. Revaluation Roll to be 'made up' at 15 March 2017. All relevant Revaluation processes in place (d) <u>Best Value, Health & Safety, Freedom of Information, Equalities, Records Management, Data Protection 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 revised to include Open Data. 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. Awareness and training in relation to new Data Protection Regulation which comes into effect in 2018.					

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					
Implement final Revaluation processes including provision to the SAA portal and council finance departments		Assessor/ Reval Project Team	Ongoing		
Ensure systems and processes are in place to receive, log and dispose of Revaluation appeals.		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		
Effect the Records Management Improvement Action Plan		Depute Assessor	Ongoing		
Complete Annual Core Training		All Staff	Annually		
Review impending Data Protection legislation change and prepare for implementation		Assessor/ Depute Assessor	Through 2017/18		
Publish Equalities Mainstreaming report taking account of progress to delivery of outcomes and new reporting requirements		Depute Assessor	April 2017		
Ensure Legionella audit/risk assessment is completed in Bolgam Street office and implement new inspection regime.		C'town H&S Committee	April 2017		

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 or maintain service/performance levels.					
Whilst the additional costs of Individual Electoral Registration have been reduced slightly, they are still significant, albeit the UK Government has committed to (reducing) levels of funding for the term of the current government. The excess space at 235 Dumbarton Road remains vacant resulting in non-remunerative overhead costs. Both properties owned by the VJB have restrictions to their suitability and there are potential costs arising from the need to replace the space currently occupied at Witchburn Road, Campbeltown (see separate Risk).					
The budget approved by the Board in February included reduced constituent council contributions and an annual budget gap remains.					
Note also the resource implications of disposing of the 2017 Revaluation appeals.					
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 have been improved in line with audit recommendations. Commitment by Cabinet Office to fund 'additional' IER costs (in decreasing amounts). Procurement processes aligned with WDCs. Joint procurement of IS systems and services through WDC. Using 'We-Buy' procurement system and other approved procurement frameworks. 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. Board approval of use of reserves. Voluntary Early Retirement/Severance (VER/S) scheme in place with criteria which require the VJB to consider financial viability and service provision. Staff have been released/identified for release under this scheme with significant year-on-year savings. Complete review of budgetary need completed in preparation for 2017/18 budget. Door-to-door canvass reduced to one visit per household.					
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 2017/18 budget 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	
Meet with Finance Officers of constituent Councils	Assessor/ERO	As required	
Take actions arising from any such meeting	Assessor/ERO	As required	
Seek new tenants for vacant part of 235 Dumbarton Road, Clydebank	Assessor/ERO	Ongoing	
Consider options for further sweep for VER/S	Assessor/ERO	TBC	
Submit Justification led Bid(s) for IER funding	Assessor/ERO	As required	
Continue to monitor effect on service provision/performance arising from VER/S staff losses.	Assessor/ERO/ Man Team	Ongoing	

Operational Area		All Functions			
Risk Title/Description					
The Valuation Joint Board ceases to exist, in its current form.					
The current Scottish Government is committed to change of the Council Tax system in the medium to long term.					
The Government has established the Barclay Commission to review the Non-Domestic rating system. The Commission has been lobbied by a number of parties that the system would benefit from the establishment of a national body with a single Assessor. The extensive press reaction to the outcomes of the 2017 Revaluation add to the pressure on both the Commission and the Government to propose or take radical action.					
Any major change to the role of the Assessor is likely to have implications for the post of ERO.					
Likelihood	3	Impact	1/2	Risk Score	4-7
Controls					
Statutory functions met continually, including delivery of the 2017 Revaluation in line with statutory requirements and established methodologies.					
Expected Performance Standards are regularly met or surpassed.					
Customer satisfaction is at high levels.					
SAA and Assessor input to evidence given to the Barclay Commission. SAA meetings with Government officials in respect of all functions.					
Government committed to council tax in short term.					
Landscape around Electoral registration is more settled than at previous times.					
However, the potential for major structural change is largely beyond the control of the Assessor & ERO/the VJB.					
Likelihood	3	Impact	1/2	Residual Risk	4-7
Action		Resp Person	Target Date	Progress	
Input to consultations and Commissions, comment on draft legislation, formally and/or informally, via SAA. Maintain high profile with Government and officials, through SAA, IRRV and RICS. Lobby government etc as required.		Assessor	Ongoing		
React to any legislation arising from any of the above		Assessor/ Joint Board	As req'd		
Continue to promote professionalism, performance levels (including KPI areas of function) and customer satisfaction.		All Staff	Ongoing		
Maintain good relationships with constituent councils.		Assessor/ ERO	Ongoing		
Deal with 2017 Revaluation appeals in a professional, open and transparent way.		All valuation staff	From April 2017		

Operational Area		All Functions			
<u>Risk Title/Description</u>					
Loss of storage at Witchburn Road, Campbeltown.					
ABC have now moved out of the property leaving it boarded up. Access to and from the building could become a Health & Safety issue.					
Likelihood	3	Impact	2	Risk Score	8
<u>Controls</u>					
Documents have been scanned and are available and Electronic data 'Hub' established. Commitment received from ABC to honour Property Sharing Agreement. Liaison with senior officers in Argyll & Bute Council, including ABC Estates Department, is ongoing. An alternative site has been identified, but its availability is uncertain and terms of occupation have not been agreed. Awareness that there are unoccupied (though not ideally suitable) properties in the locality of the Bolgam Street office which could be considered. Budgetary risks arising from alternatives have been identified and included in Board Reports. Controls offer little mitigation of the short terms issues affecting use of the building.					
Likelihood	3	Impact	2	Residual Risk	8
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 if firm arrangements cannot be agreed.		Assessor	Ongoing		
Escalate the issue with officers of ABC and consider lobbying Members		Assessor	Spring 2017		
Seek legal advice if appropriate		Assessor	As required	ABC have committed to honouring property sharing agreement	
Board Members to consider lobbying ABC to expedite matters		Board Members	As required		
Consider use of reserves to secure alternative space if agreement cannot be reached with ABC.		Assessor	Ongoing		
Consider use of reserves to cover additional property occupation costs if these prove to be significant.		Assessor	Ongoing		

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. Contingency arrangements with Government Digital Service tested during 2016. 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 (Electoral Registration Disaster Recovery Server etc)		Depute Assessor/ Systems Officer	Timetables to be agreed	Note that Contingency arrangements with Government Digital Service tested during 2016.	
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 – 23rd June 2017

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 2016/17.
- 1.2 To advise members of the outcomes from the Complaints Procedure during 2016/17.

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 2016/17, 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.
- 68% of queries or transactions are completed at the first point of contact and only 3% of matters are not concluded to the satisfaction of the stakeholder.
- Most users of Joint Board services (97%) are satisfied with the information and/or advice provided to them.
- Very high satisfaction levels are being maintained on a year-to-year basis, as is shown in the summary over.

	Year						
	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17
Survey Return Rate	25%	23%	28%	27%	21%	18%	19%
Was the person with whom you communicated professional, courteous and helpful?	98%	98%	97%	98%	99%	97%	97%
Was the matter brought to a satisfactory conclusion immediately?	62%	58%	55%	63%	67%	62%	68%
Was the matter brought to a satisfactory conclusion?	98%	98%	96%	98%	97%	96%	97%
Are you satisfied with the quality of the information or advice given to you?	96%	96%	96%	98%	97%	94%	97%

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

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

Characteristic	Category	Percentage
Race	White	97.3%
	Non-white	2.7%
Gender	Male	42.3%
	Female	57.7%
Disability	Disabled	11%
	Able-bodied	89%
Sexual orientation	Heterosexual	98.2%
	Other	1.8%
Marital status	Married	61.6%
	Never Married	15.1%
	Other	23.3%
Age	16-21	1.6%
	22-30	7.5%
	31-40	7.0%
	41-50	17.1%
	51-60	24.1%
	61-65	18.7%
	66-70	10.2%
	70+	13.9%

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

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 14 Complaints received during 2016/17, compared to 21 in 2014/15 and 31 in 15/16, with 13 relating to Electoral Registration and 1 relating Council Tax. 11 complaints were resolved at the Frontline Resolution stage with 3 being escalated to the Investigation stage. None were referred to the Ombudsman.

The nature of the complaints received was very varied with virtually every case being unique. If there was any theme to the complaints it was that the Electoral Registration system has become ever more complex. It is acknowledged by administrators and legislators, alike, that the system is too complex and prescriptive and the Cabinet Office's Modernising Electoral Registration Programme is continuing to look at how the process may be made simpler.

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

- Procedures were revised and staff training was provided in respect of:-
 - Crown Servant applications to the electoral register
 - Ineligible elector applications

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.
- 4.2 In an attempt to improve the return rates and to provide more opportunity for corporate learning from the process, there will be a review of the Customer Satisfaction procedure during 2017/18 with the aim of implementing a new procedure in April 2018.

5.0 **Recommendations**

Members are asked to:

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

Person to contact:
David Thomson (Assessor and ERO)
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DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Depute Assessor & Electoral Registration Officer

Valuation Joint Board – 23rd June 2017

Subject: Public Sector Equality Duty**1.0 Purpose**

- 1.1 To seek members approval of The Public Sector Equality Duty Report and the approval of the Equality Outcomes contained within the report.

2.0 Background

- 2.1 At its meeting on 14th June 2013 the Valuation Joint Board approved a 'Public Sector Equality Duty' Report for implementation within the Joint Board.
- 2.2 This Report contained the Boards response to a number of duties arising out of The Equality Act 2010 (Specific Duties) (Scotland) Regulations 2012.
- 2.3 The Regulations require that a report on Mainstreaming the Equality Duty is published every 2 years. The last report was published in during 2015.

3.0 Progress

- 3.1 The Public Sector Equality Duty Report was published in line with the requirements of the Regulations in April 2017 and is attached for Members' information.
- 3.2 For 2017 the Board has an additional duty to report on the gender pay gap. This can be found on page 27 of the report.
- 3.3 For the first time, the Report also contains an equal pay statement, which can be found on page 28 of the report.
- 3.4 During 2014 the Board participated in an Improving Equalities Outcomes project with the Equalities and Human Rights Commission and two new Equalities Outcomes were approved at the Board Meeting of 21st November 2014. These Equalities Outcomes do not require to be reviewed until November 2018, however it is proposed that the Board approve these outcomes at this time to realign the Board with the review cycle of the majority of the Public Sector and the general reporting requirements under the Public Sector Equality Duty.

4.0 Recommendations

- 4.1 It is recommended that the Board approves the attached revised Public Sector Equality Duty report and approves the Equality Outcomes contained therein.

Person to contact:

Robert Nicol (Depute Assessor and ERO)

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*Dunbartonshire and Argyll & Bute
Valuation Joint Board*

Public Sector Equality Duty

April 2017

Foreword

The Equalities Act 2010 (The Act) provided an opportunity for Dunbartonshire and Argyll & Bute Valuation Joint Board (the Board) to reaffirm its commitment to equality.

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

The Board is committed to the promotion of equal opportunities and this report is the basis of that commitment and part of Dunbartonshire and Argyll & Bute Valuation Joint Board's wider equal opportunities policy.

The Board's performance in relation to the proposals contained in this report will be monitored and audited, and progress reported to elected members of the Board and to the citizens of Argyll & Bute and East and West Dunbartonshire.

This report should be read in conjunction with the Board's Single Equality Scheme.

For the first time, this report includes information on the gender pay gap within the Board and an equal pay statement.

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1.0 Introduction

1.1 The Board.

The Dunbartonshire and Argyll & Bute Valuation Joint Board was established as part of the 1996 reorganisation of local government in terms of The Valuation Joint Boards (Scotland) Order 1995 and is vested with the functions of 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 has therefore appointed the Assessor to be the Electoral Registration Officer and to be responsible for the preparation and maintenance of the Register of Electors.

The Board comprises 16 members who are appointed by the three councils with the [Argyll & Bute Council](#) and [West Dunbartonshire Council](#) , each nominating 5 members and [East Dunbartonshire Council](#) 6 members.

1.2 Functions of the Assessor and Electoral Registration Officer

Electoral Registration - This service is responsible for the compilation and maintenance of the Electoral Register. The Electoral Register is used at all elections and only persons who appear on the Register can vote. Electoral Registration forms are issued every year to all properties that are residences. This Service therefore reaches every member of the community who is aged 16 years or over. A statement is included with the forms stating that the form can be made available in other languages or larger print.

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

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

1.3 Service Mission and Vision

“WHO WE ARE”

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

“WHAT WE DO”

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

“OUR AIMS”

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

COMMITMENTS

Within the constraints of the increasingly tight public finance regime, 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 our Equalities Requirements.
- Striving for continuous improvement in all aspects of service delivery
- Ensuring that we are accessible and accountable to stakeholders
- Pro-actively planning workloads and deploying resources efficiently
- Using language which is easy to understand
- Working with our partners in the Scottish Assessors' Association to ensure Scotland-wide consistency of approach to service delivery

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

2.0 Equal Pay

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

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

3.0 Positive Action

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

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

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

4.0 Public Sector Duties

The Board's Equality Policy brings together the existing public sector equalities duties covering disability, gender and race under the single duty which includes age, gender reassignment, pregnancy and maternity, religion and belief, and sexual orientation.

The Board when carrying out its functions will have due regard to the need to:

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

Consideration of equality issues must influence the decisions reached by the Board – such as in how we act as employers; how we develop, evaluate and review policy; how we design, deliver and evaluate services and how we commission and procure services from others.

5.0 Specific Equality Duties

In line with the requirements of The Equality Act 2010 (Specific Duties) (Scotland) Regulations 2012 the Joint Board will comply with the following duties;

- To report progress on mainstreaming the Equality Duty.
- To publish equality outcomes and report progress.
- To Equality Impact Assess Policies and Practices.
- To gather and to use employee information.
- To consider award criteria in relation to public procurement.
- To publish required information in a manner which is accessible.
- To publish gender pay gap information.
- To publish statements on equal pay.

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

6.0 Monitoring

Reports will be prepared and published on the Board's website annually to present staff statistics on the following:

- Analysis of data by age
- Analysis of data by carer responsibility
- Analysis of data by disability
- Analysis of data by gender reassignment
- Analysis of data by marriage and civil partnership
- Analysis of data by pregnancy and maternity
- Analysis of data by race
- Analysis of data by religion or belief
- Analysis of data by sex
- Analysis of data by sexual orientation

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

Use of the information from Staff Monitoring forms an essential part of our revised equalities outcomes. More information on this area can be found under Equalities Outcomes.

7.0 Customer Consultation

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

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

Use of the information from Customer Consultation Questionnaires forms an essential part of our revised equalities outcomes. More information on this area can be found under Equalities Outcomes.

8.0 Access to the Board's premises and Information

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

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

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

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

9.0 Training

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

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

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

Our Core Training programme also includes an annual refresh of translation service Training.

10.0 Equality Impact Assessments

There has never been a formal legal requirement on the Board to produce formal Equality Impact Assessments and no formal requirement exists in the public sector Equality Duty. The Valuation Joint Board however remains committed to conducting Equalities Impact Assessments (EIAs) on all new and amended Policies and for changes to service provision. The Management Team of the Board uses its established Risk Management approach to identify the effects of changes of policy and legislation on persons with protected

characteristics. Negative effects for these persons are avoided, mitigated or accepted as appropriate and, where the risk is deemed to be high, a full Impact Assessment is carried out. The Impact Assessment identifies where the Joint Board can promote equality of opportunity and any gaps in policy or adverse effects will be addressed.

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

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

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

Workforce Monitoring Report for 2016/17

Introduction

Dunbartonshire and Argyll & Bute Valuation Joint Board (the Board) is committed to providing a working environment which values diversity. It fosters a workplace culture which is free from unlawful discrimination, harassment, victimisation or bullying and where all employees and the wider community they serve are treated with dignity and respect.

As an employer, the Board has made progress in fostering an inclusive working environment by:

- Introducing a range of policies and practices, including Flexible Working, Equality at Work and Dignity at Work which promote equality at work, foster a positive working environment and eliminate unlawful discrimination, harassment and victimisation. A Disability Leave Policy has also been introduced and several employees have tailored adjustment agreements to reflect their particular needs. All policies which impact on employees have been developed in consultation with Trades Unions.
- Mainstreaming equality into training and development,
- Setting up an Equality Champion to promote equality across all Board services. The Champion is a member of and reports to the Management Team on a regular basis,
- Including Equality as a core competency in our Performance and Development Review system.
- Including Equalities as a standing agenda item for Management Team Meetings

The Board recognises, however, that we must ensure that any steps taken to promote equality translate into meaningful change for employees and that our duty to advance equality of opportunity is an ongoing one.

One of the key tools we can use to evaluate the effectiveness of our equality measures is to annually monitor the make up of our workforce. By doing this, we are better able to identify any equality issues in employment and take action to overcome any disadvantage. Monitoring also enables us to understand the impact of our policies and procedures on employees and identify any trends or patterns.

We will use our workforce monitoring data to:

- Identify areas of occupational segregation by gender and consider measures to address these.
- Identify any disparities in the profile of our workforce by protected characteristic.
- Develop equality outcomes to overcome disadvantage and further the equality duty
- Compare our data with any available national statistics.
- Identify gaps in workforce data and take steps to address these.

Legal Framework and EHRC Guidance

By embracing the diversity of our employees and maximising their individual potential, we can foster innovation, deliver high quality services and create a positive workplace culture. As a public body, the Board also has legal obligations under the Public Sector Equality Duty to:

- Eliminate unlawful discrimination, harassment and victimisation and other conduct prohibited by the Equality Act 2010
- Advance equality of opportunity between those who share a protected characteristic and those who do not
- Foster good relations between those who share a protected characteristic and those who do not.

The Equality Act 2010 (Specific Duties) (Scotland) Regulations 2012 came into force in May 2012. These duties require us to gather and publish information annually on the composition of our workforce and on the recruitment, development and retention of our employees with respect to their protected characteristics.

Non statutory guidance from the Equality and Human Rights Commission on the specific duties recommends that organisations work towards gathering and using information disaggregated by protected characteristics on the following:

- Recruitment and promotion
- Numbers of part-time and full-time staff
- Pay and remuneration
- Training and development
- Return to work of women on maternity leave
- Return to work of disabled employees following sick leave relating to their disability
- Grievances (including about harassment)

- Disciplinary action (including for harassment)
- Dismissals and other reasons for leaving.

Where possible, this report will report on the aforementioned categories by protected characteristic. Where our reporting mechanisms are unable to provide information, we will highlight the gaps and take steps to gather the data for our next annual monitoring report.

A series of information sessions were held with staff to ensure that they were fully aware of the significance of the information being requested. The information sessions were useful in sparking debate and discussion on many areas and information provided by Stonewall and the Equalities and Human Rights Commission was central to informing the debate. The data from our workforce used within this report was ingathered during January and February 2017. Reporting categories for our workforce are age, carer responsibility, disability, gender reassignment, marriage and civil partnership, pregnancy and maternity, race, religion and belief, sex, and sexual orientation.

Scope of Report

This report provides an overview of our workforce profile as at 31st March 2017 and is structured as follows:

- Analysis of data by age
- Analysis of data by carer responsibility
- Analysis of data by disability
- Analysis of data by gender reassignment
- Analysis of data by marriage and civil partnership
- Analysis of data by pregnancy and maternity
- Analysis of data by race
- Analysis of data by religion or belief
- Analysis of data by sex
- Analysis of data by sexual orientation
- Developing the equality outcomes
- The equality outcomes for 2017

Our Workforce profile is also split to show all staff, full time staff and part time staff.

Analysis by Protected Characteristic

Age

Age Profile of Workforce

- The largest percentage of our workforce is made up by employees in the 41 to 59 age group which make up 60% of staff. 25% of employees are aged 31 to 40 and 6% are 22 to 30. 8% are over 61.
- All our part time work force is aged 31 or over, with 78% of them between 31 and 50.

Grievance by Age

- There have been no recorded grievances

Disciplinary Proceedings by Age

- There has been one disciplinary case due to the low number involved no Equalities information will be published for this category

Age Range	All Staff	Full Time	Part Time
16 -17	0%	0%	0%
18 -21	0%	0%	0%
22 – 30	6%	9%	0%
31 – 40	25%	26%	21%
41 – 50	29%	26%	36%
51 – 60	31%	35%	21%
61 – 65	6%	3%	14%
66 – 70	2%	0%	7%
71+	0%	0%	0%
Do not wish to declare	0%	0%	0%

Analysis by Protected Characteristic

Carer Responsibility

Profile of Workforce

- 13% of the staff have caring responsibilities while 87% have none.
- 21% of our part time workforce have a caring responsibility.

Grievance by Carer Responsibility

- There have been no recorded grievances

Disciplinary Proceedings by Carer Responsibility

- There has been one disciplinary case due to the low number involved no Equalities information will be published for this category

Carer Responsibility	All Staff	Full Time	Part Time
No	87%	91%	79%
Yes	13%	9%	21%
Do not wish to declare	0%	0%	0%

Analysis by Protected Characteristic

Disability

Disability Profile of Workforce

- 19% of employees have stated that they have a disability. 81% do not have a disability. This data suggests that level of employees with a disability within our workforce is similar to the Scottish Working age population as a whole¹.

Declaration of disability is similar between full and part time staff.

Disability and Grievance

- There have been no recorded grievances

Disciplinary Proceedings

- There has been one disciplinary case due to the low number involved no Equalities information will be published for this category

Disability	All Staff	Full Time	Part Time
No	81%	82%	79%
Yes	19%	18%	21%
Do not wish to declare	0%	0%	0%

¹ <http://www.gov.scot/Topics/People/Equality/Equalities/DataGrid/Disability>

Analysis by Protected Characteristic

Gender Reassignment

Workforce Profile by Gender Reassignment

- None of the workforce declared that they have undergone gender reassignment

Gender Reassignment and Grievance

- There have been no recorded grievances

Disciplinary Proceedings by Gender Reassignment

- There has been one disciplinary case due to the low number involved no Equalities information will be published for this category

Gender Reassignment	All Staff	Full Time	Part Time
No	100%	100%	100%
Yes	0	0	0
Do not wish to declare	0	0	0

Analysis by Protected Characteristic

Marital Status & Civil Partnership

Workforce Profile by Marital/ Civil Partnership Status

- 65% of the Board's employees are married. 25% have never been married or registered in a same sex partnership. 8% are divorced, and 2% are married and separated.
- 86% of our part time workforce are married.

Marital Status, Civil Partnership and Grievance

- There have been no recorded grievances

Disciplinary Proceedings

- There has been one disciplinary case due to the low number involved no Equalities information will be published for this category

Marriage and Civil Partnership	All Staff	Full Time	Part Time
Divorced	8%	9%	7%
Formerly in same sex partnership which is now legally dissolved	0%	0%	0%
In registered same sex civil partnership	0%	0%	0%
Married	65%	56%	86%
Never married or registered in same sex partnership	25%	32%	7%
Separated but married	2%	3%	0%
Separated but still in same sex civil partnership	0%	0%	0%
Surviving partner from same sex civil partnership	0%	0%	0%
Widowed	0%	0%	0%
Do not wish to declare	0%	0%	0%

Analysis by Protected Characteristic

Pregnancy and Maternity

Return to Work of Women on Maternity Leave

- There were no members of staff on or returning from Maternity Leave during the period.

Staff Pregnant	Maternity under 26 weeks
1	0

Analysis by Protected Characteristic

Race

Racial Profile of Workforce

- 100% of staff are British, English, Northern Irish or Scottish.

Grievance by Ethnicity

- There have been no recorded grievances

Disciplinary Proceedings by Ethnicity

- There has been one disciplinary case due to the low number involved no Equalities information will be published for this category

Race	Collective Group	All Staff	Full Time	Part Time
British, English, NI, Scottish	White	100%	100%	100%

Analysis by Protected Characteristic

Religion and Belief

Profile of Workforce

- 74% of staff declared as Christian, 24% have no religion.
- 85% of our part time workforce and 70% of our full time workforce are Christian

Grievance by Religious Belief

- There have been no recorded grievances

Disciplinary Proceedings by Religious Belief

- There has been one disciplinary case due to the low number involved no Equalities information will be published for this category

Religion and Belief	All Staff	Full Time	Part Time
Buddhist	0%	0%	0%
Christian	74%	70%	85%
Hindu	0%	0%	0%
Jewish	0%	0%	0%
Muslim	0%	0%	0%
No Religion	24%	27%	15%
Other	2%	3%	0%
Sikh	0%	0%	0%
Do not wish to declare	0%	0%	0%

Analysis by Protected Characteristic

Sex

Gender Profile of Workforce

- The Board's workforce is predominantly female, with 63% of employees being female and 38% male. However this is closer to parity than the national position within local authorities, where 72.3% (174,900) of people in employment in Local Authorities in Scotland are female compared with 27.3% (67,000) being male.²
- Our Part time workforce is predominantly female

Grievances by Gender

- There have been no recorded grievances

Disciplinary Proceedings by Gender

- There has been one disciplinary case due to the low number involved no Equalities information will be published for this category

Gender	All Staff	Full Time	Part Time
Female	63%	56%	79%
Male	38%	44%	21%

² <http://www.scotland.gov.uk/Topics/Statistics/Browse/Labour-Market/PublicSectorEmployment/PSEwebtables> 2102

Analysis by Protected Characteristic

Sexual Orientation

Workforce profile by Sexual Orientation

- 100% of the staff are heterosexual straight.

Grievance by Sexual Orientation

- There have been no recorded grievances

Disciplinary Proceedings by Sexual Orientation

- There has been one disciplinary case due to the low number involved no Equalities information will be published for this category

Sexual Orientation	All Staff	Full Time	Part Time
Bisexual	0	0	0
Gay or Lesbian	0	0	0
Heterosexual straight	100%	100%	100%
Other	0	0	0
Do not wish to declare	0	0	0

Recruitment Monitoring for 2016/17

The Joint Board use of the National Recruitment Portal (www.myjobscotland.gov.uk) submitting equalities data is not mandatory for applicants and is not made available to the recruitment panel, other than disability information. If a candidate meets the minimum job requirements and states that they have a disability then they are guaranteed an interview.

The Board is supported in our recruitment processes by West Dunbartonshire Council. The recruitment portal has recently expanded the equalities monitoring information to include all protected characteristics although the categories within the protected characteristics in some instances do not mirror exactly those within our employee survey.

During 2016/17 The Board advertised 1 post, due to the possibility of identifying individuals from this no equality information will be published for the successful applicant other than that contained within our overall workforce monitoring.

The following information relates to the applications received for the posts.

Age Range	Percentage of Applicants
16 -17	0%
18 -21	0%
22 – 30	0%
31 – 40	40%
41 – 50	40%
51 – 60	20%
61 – 65	0%
66 – 70	0%
71+	0%
Do not wish to declare	0%

Carer Responsibility	Percentage of Applicants
No	40%
Yes	50%
Do not wish to declare	10%

Disability	Percentage of Applicants
No	90%
Yes	0%
Do not wish to declare	10%

Gender Reassignment	Percentage of Applicants
No	91%
Yes	0%
Do not wish to declare	9%

Marriage and Civil Partnership	Percentage of Applicants
Divorced	0%
Living with Partner	27%
Married / Civil Partnership	64%
Single	0%
Separated	0%
Do not wish to declare	9%

Ethnicity	Percentage of Applicants
White British, English, NI, Scottish	60%
Asian Pakistani	0%
Asian Chinese	0%
Black African	0%
Other	20%
Do not wish to declare	20%

Religion and Belief	Percentage of Applicants
Buddhist	0%
Christian	40%
Muslim	0%
No Religion	30%
Humanist	0%
Do not wish to declare	30%

Gender	Percentage of Applicants
Female	9%
Male	82%
Do not wish to declare	9%

Sexual Orientation	Percentage of Applicants
Bisexual	0%
Gay or Lesbian	0%
Heterosexual straight	80%
Other	0%
Do not wish to declare	20%

Training

Core Training has been introduced. This has formalised the training for a number of topics that are essential for all employees to undertake. Topics within this include Equalities, Health and Safety and Information Security.

DABVJB has enhanced the focus for online training through the e-learn platform provided via West Dunbartonshire Council. These online training resources can be accessed by employees from either their place of work or from their computer at home. The resource is available 24/7 which means that training is available at a time and place that suits employees with no need for an application or approval.

The Equalities champion has also attended and participated in a number of events including some organised by The Scottish Government, The Equalities and Human Rights Commission and Close the Gap.

Therefore training has been provided and planned across the workforce.

Staff Retention

All members of staff on leaving DABVJB are requested to complete an exit questionnaire including equalities questions. The responses in these questionnaires are considered. During 2016/17 three members of staff left.

Due to the low numbers involved it would not be appropriate to publish the equalities data.

Pay Gap Reporting

The average hourly rates of pay for our staff as at 31st March 2017 are shown below:

Grouping	Mean Average Hourly Rate	Difference from All Male
All Female	£13.91	29%
All Male	£19.63	
Female Full Time	£14.79	25%
Male Full Time	£20.79	
Female Part Time	£12.52	36%
Male Part Time	£14.13	

Note: Part time is any employee with a working pattern averaging fewer than 35 hours per week

The gender pay gap is higher than the national average. This is due in part to the predominance of Chartered Surveyors within promoted posts. The Surveying Profession has traditionally been male dominated with only 8,000 out of 100,000 members being female as recently as 1999.³ This proportion is now rising and DABVJB now has 67% of valuer grade (Grade 8) staff female.

The table below shows the distribution by gender across the pay grades with RVJB

Grade	Male	Female
Grade 1	100%	0%
Grade 3	21%	79%
Grade 4	20%	80%
Grade 5	0%	100%
Grade 6	47%	53%
Grade 7	50%	50%
Grade 8	33%	67%
Grade 9	100%	0%
Grade 10	0%	100%
Grade 11	100%	0%
CO Grade	100%	0%

³ Source RICS

Equal Pay Statement

Dunbartonshire and Argyll & Bute Valuation Joint Board (DABVJB) is committed to the principle of equal opportunities for all, in every aspect of employment.

As an employer DABVJB will continuously strive to treat all staff equally as individuals free from any prejudice or other bias and will take action to eliminate any form of discrimination it encounters.

As part of this principle all employees should receive equal pay for the same or broadly similar work, for work rated as equivalent, and for work of equal value.

With this in mind DABVJB will operate a pay and benefits system which is transparent, based on objective criteria, and free from bias.

In support of this commitment to equality in pay, DABVJB will:

- examine existing and future pay practices for all employees to ensure that they comply with best equal pay practice and most current legislation
- carry out regular monitoring of the impact of these practices
- inform employees of how these practices work and how their pay and benefits are arrived at
- provide training and guidance for those involved in making decisions about pay and benefits
- consult on all changes to pay policy with trade union representatives

Through these actions, DABVJB will aim to avoid unfair discrimination in its pay and benefits system and reward fairly the skills, knowledge and competences of all employees.

Equality Outcomes

During mid 2014 The Board was invited to take part in a project to improve the Equality Outcomes that were originally published in 2013. The 2013 Outcomes were perceived to be not measurable and did not cover all of the protected characteristics, whilst the themes of the 2013 outcomes remain as an aspiration, the focus for the Board will be on fulfilling the 2014 outcomes.

Equalities Outcome 1:

We are seen as an inclusive equal opportunities employer where all staff feel valued and respected.

Context

Having undertaken our original staff survey the data suggested that disabled employees are under represented within our workforce as information from the Scottish Government shows that nearly 1 in 5 (19%) people of working age in Scotland are disabled.

Similarly, nobody declared themselves to be LGB and being aware of the findings within the 2012 Scottish Household Survey where it was felt that underreporting of this protected characteristic was likely. DAB-VJB is committed to providing an environment where members of our staff can confidently declare their status.

How will we measure this?

Description	Base line*	Performance Indicator	Update Frequency	Data Source
% of our workforce who have declared a disability	5%	Increase in the percentage of people who self declare a disability	Annual	Annual Staff survey
% of our workforce who have stated they are LGB	0%	Increase in the percentage of people who self declare they are LGB	Annual	Annual staff survey

*Baseline established from December 2012 staff survey

General Equality Duty

Advance equality of opportunity between people who share a relevant protected characteristic and those that do not.

Progress Made

Description	Base line December 2012	2014/15	2015/16	2016/17
% of our workforce who have declared a disability	5%	23%	24%	19%
% of our workforce who have stated they are LGB	0%	0%	0%	0%

Since the adoption of this Equality Outcome we have used our employee information to identify the need to better inform our employees about the protected characteristics. There were a series of information events held covering topics such as the definition found within the Equality Act for Disability, how the information is handled and what it is used for. Information from a variety of groups such as Stonewall and the Equality and Human Rights Commission (EHCR) has also been made available. This has led to an increase in the number members of staff who identified themselves as having a disability and it is now around the same level as the national average for working age population.

The percentage of people declaring themselves to be LGB remains at zero and work will continue to ensure that any LGB members of staff can feel confident about declaring their status. However it should be noted that information contained in the Scottish Government website suggests that there is possibly underreporting of this characteristic for a number of reasons including:

- Asking about sexual orientation/identity is a new development in national surveys and such questions can be seen as intrusive and personal.
- There is still significant prejudice and discrimination against LGB people in society. In a context where some LGB people will not have told friends and family about their sexual identity, there is a real question about whether LGB people generally would want to be open with an employer.
- The default option for being uncertain about one's sexual orientation may be to respond 'straight/heterosexual' rather than to say 'Don't know / not sure'.
- Particular LGB people are still less likely to be open where they belong to groups or communities where an LGB identity is less accepted.

See: <http://www.gov.scot/Topics/People/Equality/Equalities/DataGrid/SexualOrientation>

It is within this context that we will continue to try to create an environment where LGB members of staff can feel confident about declaring this characteristic.

Review

The progress made with the declaration of disability within the workforce is encouraging, however, further monitoring and reinforcing the message with our staff is vital to ensuring that this is imbedded within the organisation.

Whilst there have been no declarations by members of staff that are LGB the work that has been undertaken to increase confidence in the use of staff data is a positive step, as has the provision of information from groups such as Stonewall and the EHCR.

It is important that the positive steps that have been undertaken are continued and as such this Equality Outcome will continue to be in place from 2017.

Equality Outcome 2:

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.

Context

Whilst DAB-VJB have consistently achieved high customer satisfaction rates this had not been analysed across all the current protected characteristics. We had no means of knowing if we were providing a consistent level of service throughout the community.

How will we measure this?

Description	Base line	Performance Indicator	Update Frequency	Data Source
% of disabled people who rate DAB-VJB as professional, courteous and helpful	To be established in revised customer satisfaction survey	To have similar levels of customer satisfaction across all protected characteristics	Annual	Annual Customer Satisfaction Survey
% of Females who rate DAB-VJB as professional, courteous and helpful	To be established in revised customer satisfaction survey	To have similar levels of customer satisfaction across all protected characteristics	Annual	Annual Customer Satisfaction Survey
% of Males who rate DAB-VJB as professional, courteous and helpful	To be established in revised customer satisfaction survey	To have similar levels of customer satisfaction across all protected characteristics	Annual	Annual Customer Satisfaction Survey
% of People aged 50+ who rate DAB-VJB as professional, courteous and helpful	To be established in revised customer satisfaction survey	To have similar levels of customer satisfaction across all protected characteristics	Annual	Annual Customer Satisfaction Survey
% of people under 30 who rate DAB-VJB as professional, courteous and helpful	To be established in revised customer satisfaction survey	To have similar levels of customer satisfaction across all protected characteristics	Annual	Annual Customer Satisfaction Survey

% of BME people who rate DAB-VJB as professional, courteous and helpful	To be established in revised customer satisfaction survey	To have similar levels of customer satisfaction across all protected characteristics	Annual	Annual Customer Satisfaction Survey
% of LGB people who rate DAB-VJB as professional, courteous and helpful	To be established in revised customer satisfaction survey	To have similar levels of customer satisfaction across all protected characteristics	Annual	Annual Customer Satisfaction Survey
% of Heterosexual people who rate DAB-VJB as professional, courteous and helpful	To be established in revised customer satisfaction survey	To have similar levels of customer satisfaction across all protected characteristics	Annual	Annual Customer Satisfaction Survey
% of people from minority religions who rate DAB-VJB as professional, courteous and helpful	To be established in revised customer satisfaction survey	To have similar levels of customer satisfaction across all protected characteristics	Annual	Annual Customer Satisfaction Survey
% of Christians who rate DAB-VJB as professional, courteous and helpful	To be established in revised customer satisfaction survey	To have similar levels of customer satisfaction across all protected characteristics	Annual	Annual Customer Satisfaction Survey
% of those with no religious belief who rate DAB-VJB as professional, courteous and helpful	To be established in revised customer satisfaction survey	To have similar levels of customer satisfaction across all protected characteristics	Annual	Annual Customer Satisfaction Survey

General Equality Duty

Advance equality of opportunity between people who share a relevant protected characteristic and those that do not.

Progress Made

The outcomes of the last three Customer Satisfaction surveys are detailed in the table below. The very positive outcome across the protected characteristics is welcomed, however, this has to be viewed in the context of the relatively small sample size.

Work was undertaken in 2015 to redesign our equalities monitoring form in an effort to improve the return rate. The lower rating of returns from the BME community in 2016/17 is of concern and will continue to be monitored to identify if any improvements in our service can be made. However the very small sample size for this characteristic in 16/17 may be significant.

Description	2014/15	2015/16	2016/17
% of all respondents who rate DAB-VJB as professional, courteous and helpful	99%	97%	97%
% of disabled people who rate DAB-VJB as professional, courteous and helpful	100%	85%	100%
% of Females who rate DAB-VJB as professional, courteous and helpful	100%	98%	97%
% of Males who rate DAB-VJB as professional, courteous and helpful	100%	95%	97%
% of People aged 50+ who rate DAB-VJB as professional, courteous and helpful	100%	96%	98%
% of people under 30 who rate DAB-VJB as professional, courteous and helpful	100%	94%	94%
% of BME people who rate DAB-VJB as professional, courteous and helpful	100%	100%	75%
% of LGB people who rate DAB-VJB as professional, courteous and helpful	100%	100%	100%
% of Heterosexual people who rate DAB-VJB as professional, courteous and helpful	99%	98%	98%
% of people from minority religions who rate DAB-VJB as professional, courteous and helpful	100%	100%	100%
% of Christians who rate DAB-VJB as professional, courteous and helpful	99%	98%	99%
% of those with no religious belief who rate DAB-VJB as professional, courteous and helpful	100%	96%	95%

Review

Given the recent changes to Electoral Registration, the 2017 Revaluation and the increasing budget pressures leading to staffing reductions it is essential that this Outcome continues in place from 2017. It will assist in identifying any change in our stakeholders perception of our service delivery across the protected characteristics. A review of our consultation processes will also take place

A large print version or a translation of this document into other languages can be provided.

Gabhaidh tionndadh anns a' chlà mhòr no eadar-theangachadh den sgrìobhainn seo ann an cànanan eile toirt seachad. Cuiribh fios gun chosgais gu: 0800 980 0471

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اس دستاویز کو بڑے حروف کی چھپائی میں یا دوسری زبانوں میں اس کا ترجمہ فراہم کیا جاسکتا ہے۔ برائے مہربانی 0800 980 0471 پر مفت فون کریں۔

यह दस्तावेज़ बड़े अक्षरों की छपाई और आपकी भाषा में उपलब्ध कराई जा सकती है। कृपया इस नंबर पर मुफ्त फ़ोन करें: 0800 980 0471

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DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Assessor & Electoral Registration Officer

Valuation Joint Board – 23rd June 2017

Subject: Property Report**1.0 Purpose of Report**

- 1.1 To advise the Valuation Joint Board on matters regarding its ancillary office and file storage facility at Argyll & Bute Council's former office premises in Witchburn Road, Campbeltown.
- 1.2 To update the Joint Board on progress in relation to a move to alternative accommodation.

2.0 Background

- 2.1 Following the establishment of the Valuation Joint Board, a Registered Occupation Rights Agreement was established between Argyll & Bute Council (ABC) and the Valuation Joint Board in respect of the part of the office building at Witchburn Road, Campbeltown which had been used for some time by the Assessor & ERO as subsidiary office and file storage.
- 2.2 During 2016 Argyll & Bute Council relocated several of its sites to Kintyre House, Campbeltown, resulting in the Council vacating the offices at Witchburn.
- 2.3 In recognition of the Occupation Agreement referred to at 2.1 above, Argyll & Bute Council committed to finding alternative accommodation for the Joint Board to occupy and in December 2016 Argyll & Bute Council informally offered the Joint Board accommodation within the Old Quay Pier Building in Campbeltown
- 2.4 At its meeting on 24 February 2017 the Valuation Joint Board approved:-
 - (a) That the Assessor & ERO should continue to try to secure accommodation within the Old Quay Pier Building, or a similarly acceptable property, on terms that were acceptable to the Joint Board, and
 - (b) That the authority to enter into a formal occupation agreement be delegated to the Board's Property Sub-Committee.

3.0 Progress

- 3.1 At time of writing, suitable accommodation has been identified within the Old Quay Pier Building, Campbeltown and plans are afoot to allow the Valuation Joint Board occupation during June 2017.

- 3.2 Argyll & Bute Council have provided support for the move and their assistance is greatly appreciated.

4.0 Next Steps

- 4.1 The Assessor will continue to liaise with officials within ABC to try to agree formal terms of occupation.
- 4.2 The proposed Occupation Agreement will be presented to the Property Sub-Committee (or the full Joint Board, if the timing is appropriate) for approval.

5.0 Recommendations

- 5.1 Members are asked to note:
- (a) The progress made towards securing occupation of the Old Quay Pier Building,
 - (b) The support provided by the officials of Argyll & Bute Council in effecting the above, and
 - (c) The on-going efforts of the Assessor to formalise the above occupation.

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

DUNBARTONSHIRE and ARGYLL & BUTE VALUATION JOINT BOARD

Report by Treasurer

Valuation Joint Board - 23 June 2017

Subject: Draft Annual Report and Final Accounts for Year Ending 31 March 2017

1. Purpose

- 1.1** The purpose of this report is to present to Members of the Board the draft Annual Report and Final Accounts for the year ending 31 March 2017.

2. Background

- 2.1** The Local Authority Accounts (Scotland) Regulations 2014 (the accounts regulations) came into force on 10 October 2014. These Regulations introduced:

- (a) Best practice of the draft Annual Report and Final Accounts being reported to the Board for formal consideration prior to submission to the Accounts Commission by 30 June each year; and
- (b) The notice of public right to inspect and object to the Financial Statements to commence no later than 17 June 2017 with the accounts available for inspection by 1 July 2017.

- 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 whichever ever is higher.

3. Main Issues

- 3.1** The draft Annual Report and Final Accounts for year ended 31 March 2017 are appended to this report.
- 3.2** The Management Commentary (pages 2 to 21) consists of an annual report from the Assessor and the Treasurer on matters of interest including financial and non-financial performance during the year, service changes and developments, impact on financial climate and risks, provisions and contingencies.
- 3.3** The Annual Governance Statement is included on pages 26 to 28. 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 25.

3.5 The Management Commentary summarises the financial position of the Joint Board. The Joint Board's 2016/17 budget was constructed to break even using £267,766 of balances. The Valuation Joint Board completed the year using only £117,519 of balances, arising from an overall underspend against budget in-year of £150,247.

The main variances are showing in the table below.

	Variance £	Comments
Property	18,462	This underspend is mainly due to lower than anticipated expenditure on rates, energy and accommodation costs.
Supplies & Services	49,330	This underspend is across a number of headings (such as machine lease, computer licences, telephones, printing & stationery).
Income	93,760	Grant income was more than anticipated.

3.6 As at 31 March 2017, the Board held usable reserves as noted below:

	£	£
Capital reserves:		
Earmarked		16,993
Revenue reserves:		
Earmarked	80,824	
Prudential Target	100,000	
Unearmarked	315,080	495,904
Total usable reserves		<u>512,897</u>

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 reduce requisition levels in 2017/18 from 2016/17 levels. It is anticipated that future planned draws on the reserves may be required to ensure that a balanced budget is delivered for 2018/19 onwards given the forecast reduction in funding for local government and the increasing workload to the Board.

4. Conclusions and Recommendations

4.1 The finances of the Board have been closely managed during 2016/17 allowing a better financial position to be recorded than had been planned. This will assist, along with ongoing consideration of further efficiencies, to allow a planned approach to any future funding restrictions on the Board.

4.2 Members are requested to:

- (i) note the contents of the report and the financial position of the Board as at 31 March 2017;
- (ii) note the Draft Management Commentary and Financial Statements for the year to 31 March 2017; and
- (iii) note that the audited accounts will be reported to a future meeting for approval.

.....
Stephen West

Treasurer

Date: 7 June 2017

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

Appendix: Annual Report and Financial Statements

JOINT BOARD MEMBERS AND OFFICIALS AS AT 31 MARCH 2017

ARGYLL AND 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 Hazel Sorrell

OFFICIALS

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

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

Within the constraints of the increasingly tight public finance regime, 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 our Equalities 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 2016/17 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 (VJB). This Management Commentary also summarises the functions and activities of the office of the Assessor and Electoral Registration Officer (ERO) over the past year and provide information on the performance levels achieved in carrying out the statutory duties of the organisation.

The 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").

2016/17 was a very busy year for the Assessor and ERO functions and the Board's employees.

Completion of the 2017 Non-Domestic Rating Revaluation was a primary focus for our valuation staff for much of the 2016/17 year, with preparations being carried out in parallel with general maintenance activities and the management and disposal of running roll appeals.

In relation to our Council Tax functions, the number of new dwellings added to the Council Tax Lists was slightly down on recent years and appeal activity remained, largely, at expected levels.

2016/17 was the second 'Business as Usual' year in relation to Electoral Registration activities since the introduction of Individual Electoral Registration (IER). Support for the Scottish Parliamentary elections held in May 2016, the Referendum on EU membership in June, preparations for the Local Government elections in May 2017 and various local Community Council 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 2016/17 to manage statutory functions and operations, and develop, implement and monitor policies and strategies.

The continuing financial pressure on the Joint Board's budget led to a review of staffing levels and several employees left us under voluntary early retirement and voluntary severance arrangements.

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 draft Rateable Values to the Scottish Government by September 2016 and fully implement the Revaluation by 1st April 2017.
- To timeously compile and maintain the Valuation Roll in accordance with the relevant legislation, to take account of new properties, properties which should no longer be entered in the roll, properties which have been altered, changes to the parties shown in the Roll and other changes arising from statute or other decisions of the Courts.
- To issue Valuation Notices to the appropriate parties shown in the Valuation Roll. In particular, to issue Revaluation Notices to all relevant parties in March 2017.
- To consolidate or 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 Revaluation 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 bodies.

2.1 NON-DOMESTIC RATING (Cont'd)

2017 Revaluation

The 2017 Revaluation came into effect on 1st April 2017 based on a valuation date of 1st April 2015. The Revaluation was delivered entirely within statutory and in-house timetables with notable landmarks being:-

- Draft Net Annual and Rateable Values were provided to the Scottish Government for budget planning purposes in September 2016.
- Draft NAV/RVs were made available for public inspection at the Scottish Assessors web portal (saa.gov.uk) in December 2016, to coincide with the Finance Minister's budget statement.
- The Revaluation Rolls for each authority were 'made up' on 15th March 2017. At this point they were also passed to our constituent Councils for billing purposes and Revaluation Notices were issued to all Proprietors, Tenants and Occupiers.
- The Revaluation Rolls became effective on 1st April 2017.

It should be noted that the Revaluation was delivered at a time of increased pressure on resources and without the additional, specific funding which has been applied to some previous Revaluations. My thanks are due to all staff involved.

The Revaluation resulted in the following changes to the total Rateable Values of the Councils in the Joint Board area:-

	2010 Valuation Roll		2017 Valuation Roll	
	No. Of Subjects	Rateable Value	No. Of Subjects	Rateable Value
Argyll & Bute	8,502	£90,468,879	8,516	£109,930,634
West Dunbartonshire	2,894	£172,761,685	2,926	£185,733,135
East Dunbartonshire	2,362	£67,124,009	2,388	£68,990,965
DAB Total	13,758	£330,354,573	13,830	£364,654,734

The Assessor for Dunbartonshire and Argyll & Bute has a specific responsibility to value the statutorily 'designated' gas utility subjects for the whole of Scotland. These are entered in the Valuation Roll for West Dunbartonshire and the following are included in the above totals:-

Designated Subject	2010 NAV/RV	2017 NAV/RV
Transmission Network	£44,570,000	£36,800,000
Distribution Network	£42,000,000	£64,500,000
Meters	£8,300,000	£8,300,000
Total	£94,870,000	£109,600,000

The outcomes of the Revaluation were very mixed across different property sectors and geographical locations and those sectors which were negatively affected by the process ran particularly well organised publicity campaigns resulting in government intervention in the form of caps and reliefs. The extensive publicity and ratepayer reaction required additional direct liaison with ratepayers and their representative bodies both at local and national levels in the lead up to the Revaluation Roll coming into effect and this is expected to continue well into the Revaluation cycle.

Part 6 of the Land Reform (Scotland) Act 2016 removed the exemption from the Valuation Roll for Shooting Rights that had existed for some years. Consequently, Shooting Rights and Deer Forests are to be entered into Valuation Rolls with effect from 1st April 2017. Assessors, however, have certain scope to make entries in the valuation rolls retrospectively and this is going to be the case nationally for these subjects. Since the relevant part of the Land Reform Act was commenced, Assessors across Scotland have been engaging the sector, including issuing of questionnaires to gather information, and considering a scheme of valuation. Work in this respect is still on-going, recognising the imperative of ensuring that values are sufficiently informed and accurate. As a result, entries will be made in Valuation Rolls and Valuation Notices will be issued during the 2017/18 financial year.

2.1 NON-DOMESTIC RATING (Cont'd)

Maintenance of the Valuation Roll

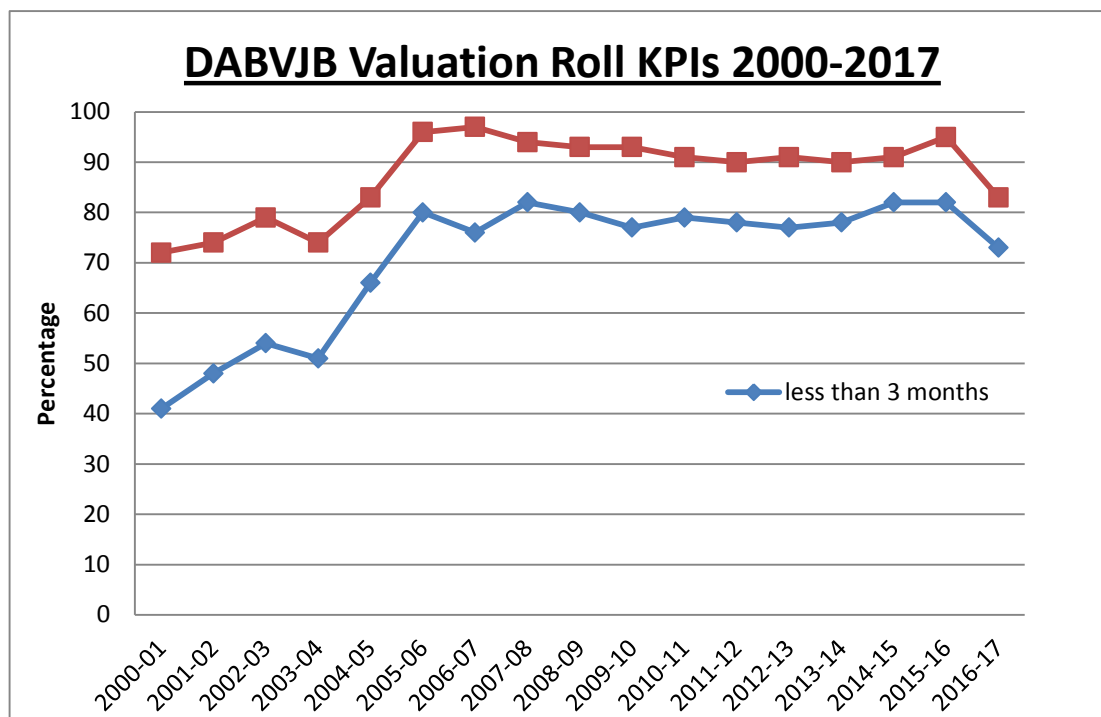
Throughout the year, professional and technical staff have been involved in the routine updating of the Valuation Roll to take account of additions, alterations and deletions. 848 amendments were made to the Valuation Roll during the year.

Total No of entries @ 1st April 2016	13,641
Total Rateable Value @ 1st April 2016	£330.0 million
Total Number of entries @ 31st March 2017	13,758
Total Rateable Value @ 31st March 2017	£331.1 million

The national 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 2016/17 compared with the actual figures for 2015/16:-

Period	Actual 2015/16	Target 2016/17	Actual 2016/17			
			Argyll & Bute	West Dunbartonshire	East Dunbartonshire	VJB Area
0-3 months	82%	83%	77%	71%	56%	74%
3-6 months	13%	12%	10%	8%	16%	10%
>6 months	5%	5%	13%	21%	28%	16%

Our performance over the period since 2000 is shown below:-



2.1 NON-DOMESTIC RATING (Cont'd)

Maintenance of the Valuation Roll (Cont'd)

It is quite clear that the application of resources to the delivery of the Revaluation has adversely affected our performance in relation to maintenance functions. Further, we continue to receive notifications late in the year of changes which occurred much earlier in the year. Such situations give rise to 'delays' in altering the Valuation Roll and, to some extent at least, we have limited, or no, control over these instances.

We will, however, be reviewing procedures and heightening our monitoring efforts in the year ahead in a concerted effort to return performance levels to their previous high standards. This will be challenging, in light of reduced staffing levels, but it is a challenge which we must tackle.

2005 Revaluation and Running Roll Appeals

Most of the appeals which were outstanding at the start of the year related to telecommunication subjects. Progress in relation to these appeals has proven to be very difficult as the appellants' agents seem very reluctant to bring them to a conclusion. Towards the end of the year, however, some initial discussions did take place and there is hope for progress in the near future.

One appeal in respect of the Gas Distribution Network for Scotland (Rateable Value £31,880,000) was withdrawn, leaving 25 appeals outstanding in respect of the 2005 Revaluation cycle.

2010 Revaluation and Running Appeals

During the year, 116 appeals relating to the 2010 Valuation Roll were disposed of leaving 159 appeals outstanding at 31st March 2017. Of these, 38 appeals relate to the 2010 Revaluation and 121 relate to subsequent years. 100 appeals have been referred to the Lands Tribunal, with the majority being in relation to Mobile Telecommunication networks and Hydro Generation subjects. The latter are currently held at the Tribunal pending the decision in a sample of test cases which were heard by the Tayside Valuation Appeal Committee.

Barclay Review of Non-Domestic Rating

In March 2016 the First Minister announced a review of the non-domestic rating system. Established under the chairmanship of Mr Ken Barclay, former Chair of RBS Scotland, the review will consider how 'business' rates might better support business growth, respond to wider economic conditions and changing marketplaces and support long-term growth and investment.

The group made a call for submissions in July 2016 with a closing date of 7 October 2016. The Scottish Assessors Association made a submission to the group and has provided input to several evidence gathering sessions.

The Review group will report to Ministers in July 2017 and the Government has committed to reacting to its recommendations swiftly. It is clear from the topics covered by the review group that its members are interpreting their remit in the widest terms and there is a very real likelihood that its recommendations and the government's response to these, could have very far reaching implications for the role of the Assessors and, perhaps, even the future of the Joint Board.

2.2 COUNCIL TAX

Aims

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

Maintenance of Valuation List

The year to 31st March 2017 saw 932 additions to the Council Tax List and a net increase in the number of dwellings shown in the Council Tax List as follows:-

Total Number of entries @ 1st April 2016	143,864
Total Number of entries @ 31st March 2017	144,388

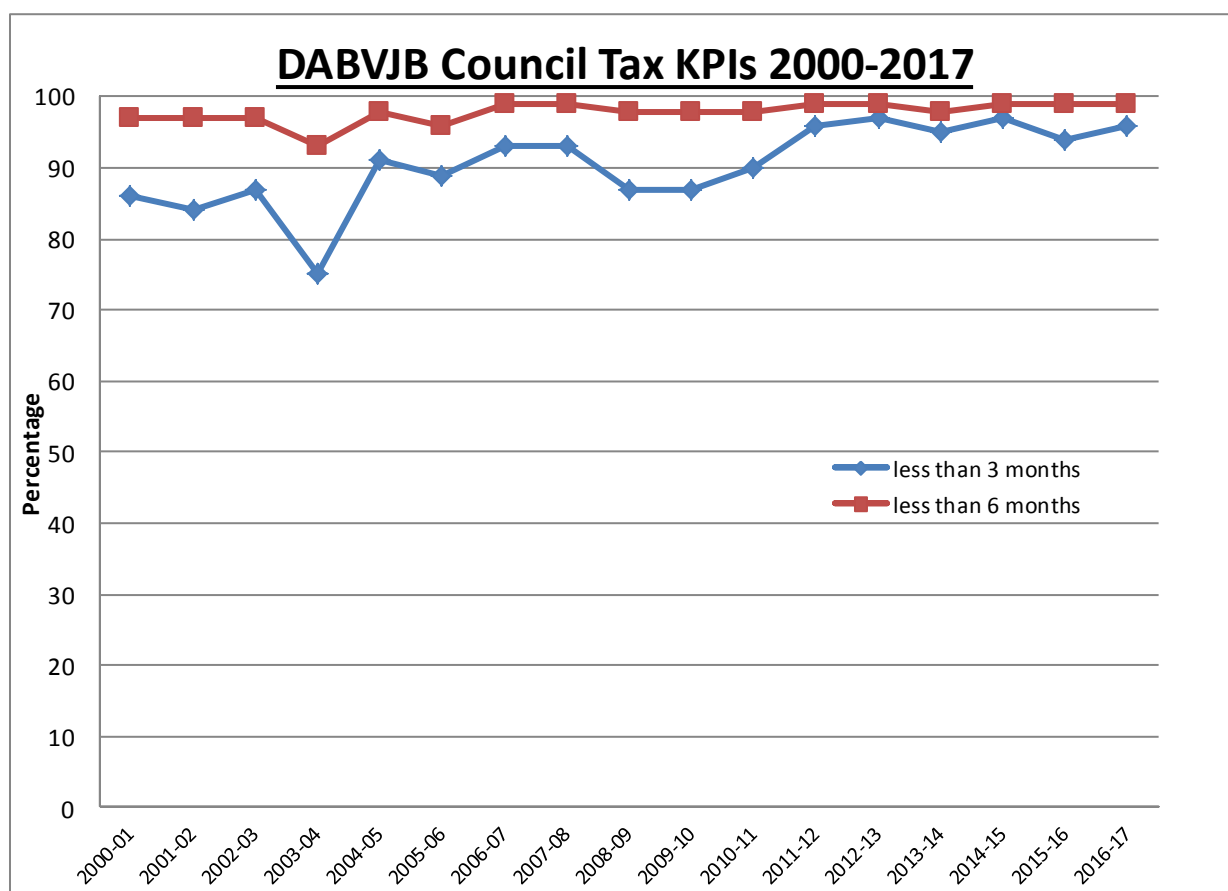
The national Key Performance Indicator in relation to Council Tax has been defined as the time taken from the date on which additions to the Valuation List are effective to the date a Banding Notice in respect of that new entry is issued. The following table sets out the target and actual performance information for 2016/17 compared with the actual figures for 2015/16:-

Period	Actual 2015/16	Target 2016/17	Actual 2016/17			
			Argyll & Bute	West Dunbartonshire	East Dunbartonshire	Whole VJB Area
0-3 months	94%	95%	97%	98%	96%	96%
3-6 months	5%	3%	2%	2%	3%	3%
>6 months	1%	2%	1%	0%	1%	1%

Thus our performance was improved over 2015/16 in relation to the 3 month target, and our targets at both 3 months and 6 months were exceeded.

2.2 COUNCIL TAX (Cont'd)

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



Proposals and Appeals

During the year 220 proposals to change property Bands were received and 192 were disposed of.

The government's introduction of new charging ratios for properties in Bands E to H has resulted in an increase in enquiries and proposals for houses in these bands. The effect has not proven to be excessively resource intensive to date but it has been a burden that was not previously planned for.

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.

2.3 ELECTORAL REGISTRATION (Cont'd)

Electoral Registration and Publication of the Register

Following on from the transition to Individual Electoral Registration (IER) between September 2014 and December 2015, 2016/17 was the first full year under the new 'Business-as-usual' processes and procedures. IER is more expensive to operate than traditional registration. During 2015/16, with the IER Project being run down at the Cabinet Office (CO), the indications had been that no funding would be available from central government beyond that year. Late in 2015/16, however, the CO advised that funding would be made available and, under a new Modernising Electoral Registration Programme, it would continue to be made available, on a reducing basis, "for the period of this Parliament". Subsequently we received £93,761 in grant funding with the option to submit a Justification Led Bid if that proved to be insufficient to cover the additional costs of IER. In light of savings made in the canvass process (see later) 'additional' expenditure was contained within the amount of grant provided so no bid was submitted.

Grant funding has been assumed in the budget estimates for 2017/18 but, with a snap UK Parliamentary general election having very recently been called, it remains to be seen if the commitment to fund the additional costs is met by whatever new government is formed.

Our annual canvass commenced on 1st July with the issue of Household Enquiry Forms (HEFs), which replaced the annual canvass form. These forms can, however, 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 initiates the issue of an Invitation to Register (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 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, including reminders, during the canvass period with the majority of the 2nd reminders being issued via a door-to-door canvass as follows:-

	Initial issue	1st Reminder	2nd Reminder	%age Return
Argyll & Bute Council	48,536	19,685	12,187	85.47%
East Dunbartonshire	46,119	20,432	12,481	84.77%
West Dunbartonshire	45,079	24,874	17,715	71.7%
VJB Total	139,734	64,991	42,383	80.8%

The total response rate of 80.8% is significantly up on the return in the 2015 canvass (74.96%). The improvement appears to have resulted both from a better understanding of the new system amongst electors and improvements in the prescribed HEF and ITR forms which were used.

Several methods of making returns are provided to electors and a summary of the returns is shown below:

Method of Response	2015 Canvass		2016 Canvass	
	No of Returns	%age return	No of Returns	%age return
Post	51,022	36.79%	55,367	39.62%
Electronic (web/phone/SMS)	35,628	25.69%	40,482	28.97%
Phone/Email contact	2,681	1.94%	2,426	1.74%
Door-to-door canvass	9,752	7.03%	7,870	5.63%
Verified as second home/long term empty	3,541	2.55%	5,646	4.04%
Returned/Empty/ Other	1,343	0.97%	1,111	0.8%
Total	103,967	74.96%	112,902	80.8%

2.3 ELECTORAL REGISTRATION (Cont'd)

Electoral Registration and Publication of the Register (Cont'd)

Traditionally, the door-to-door canvass which follows up on non-responses to HEFs, involved canvassers visiting each household twice. This is beyond the statutory requirement and, in an effort to reduce the costs of the canvass, the 2016 door-to-door canvass was carried out on a 'pilot' basis by requiring only one visit.

The return of 7,870 forms via this process represents a 20.26% return on the 38,837 households which were visited. The return rate in 2015, which was completed on the basis of two visits was 19.92%. There, therefore, appears to be little justification for carrying out a second visit and future canvasses will be planned on a single visit basis.

The number of changes to the Register during the 2016 canvass period was as follows:-

Elector Additions	11,026
Elector Deletions	13,267

resulting in a total electorate of 221,078 at publication on 1st December.

This total electorate figure is up on the total at publication in December 2015 as follows:-

Year	No of Electors
2016	221,078
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

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 2016 canvass the percentage of electors who had opted out was as follows:-

Year	Electors Opted out
2016	39.35%
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%

The Registers which were published at 1st December reflected the new local government wards/boundaries which will take effect from the elections in May 2017.

2.3 ELECTORAL REGISTRATION (Cont'd)

Absent Voters

Generally, the trend in numbers of absent voters on the register in recent years has been upwards but this was not the case at publication in December 2016, as is shown below:-

Year	No of Absent Voters
2016	37,764
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

Rolling Registration

Rolling Registration is the process of dealing with applications for changes to the Register which take place outwith the canvass period. During 2016/17 the numbers of rolling registration changes made were as shown below:

Local Authority	Additions	Deletions
Argyll & Bute	7,107	6,372
East Dunbartonshire	6,510	5,366
West Dunbartonshire	5,310	4,175
VJB Area	18,927	15,913

Historically, the annual canvass provided much more change to the registers than rolling registration but the above illustrates that this is no longer the case. Electoral events, and all the publicity surrounding them, now account for much of the annual change to registers.

IER requires a pro-active approach to change throughout the year and we have continued to use sources such as Council Taxpayer records, Education Authority data 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.

In March 2016 the Electoral Commission published its standards which would apply to the new 'business-as-usual' regime. Our self-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 requests evidence of compliance from a sample of EROs, annually, 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 both during and immediately following publication of the registers.

2.3 ELECTORAL REGISTRATION (Cont'd)

Elections and Referendum

During 2016/17 Electoral Registers were used for the purposes of the Scottish Parliament elections in May 2016 and the referendum on European Union membership in June 2016. Very few issues arose at either event in respect of the completeness or accuracy of the registers, though our preparations for the latter were significantly hampered by the failure of the Government's digital application service in the hours before the registration deadline. The subsequent extension to the deadline was universally supported but very poorly communicated to administrators, including EROs. Notwithstanding this lack of clarity, we dealt with the changes and all registers, absent voter's lists etc. were prepared in good time for the Counting Officers' purposes.

Towards the end of the financial year significant resource was being applied to the preparations for the local government election on 4 May, and the calling of a UK Parliamentary election for 8 June will require immediate planning internally, with Returning Officers and in line with Electoral Management Board guidance.

3.0 GENERAL PROGRESS IN RELATION TO OTHER MATTER

3.1 INFORMATION AND COMMUNICATIONS TECHNOLOGY

IT and Computer Provision

The Valuation Joint Board's IT 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 10 PCs to replace obsolete devices. Further, a new Unix Server to host our 'Progress' valuation system and a Domain Controller (server) for each of our sites, which had been purchased in 2015/16, were successfully installed during the early part of 2016/17.

Issues regarding communication with, and connection to, our office in Campbeltown have been ongoing for some time now. The procurement of a fibre line was initiated some time ago but there are dependencies on the suppliers in terms of implementation and our supplier experience has been very frustrating. As 2016/17 finished, BT Open Reach had identified further issues preventing the immediate installation of cabling as ordered.

Our Electoral Management System was upgraded several times throughout the year to provide the functionality required.

The 'Progress' system which supports our valuation functions was further developed to help facilitate the 2017 Revaluation, both in terms of local delivery and the data sets required for the SAA web portal.

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

3.1 INFORMATION AND COMMUNICATIONS TECHNOLOGY (Cont'd)

The web portal was used as the vehicle for publishing draft 2017 Rateable Values in December 2016 and the full Revaluation Roll, as made up, went live on the morning of 1st April 2017.

Issues around data holding, sharing and supply were, again, to the fore throughout 2016/17 and there is a danger that these will affect not only the development of the portal but its' very future going forward the implications of the General Data Protection Regulation will also have to be considered.

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 2015/16 Public Performance Report was published during 2016/17 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 2016/17:

- A new 3-year Service Plan for the period 2017– 2020 was drafted and will be presented to the Board for approval at the first meeting following the local government elections.
- A review of the Board's Comments and Complaints handling process, procedures and reporting system was carried out and the changes are ready for implementation in the 2017/18 year. This should permit better reporting of complaints outcomes and corporate learning from the Complaints system.
- A Review of the internal Budget Reporting Process was completed, including the implementation of a consistent approach to materiality/variance reporting. The revised reporting format allows improved reporting of corrective actions proposed and/or taken and increases the transparency and accountability in financial management.
- A Procurement Policy which complies with statute and aligns with West Dunbartonshire Council's procedures was developed, approved and implemented. A Contracts List is now published and maintained. In line with this, the Joint Board's Standing Orders and Financial Regulations were updated to reflect the new procedures.
- A review of staffing structures and a sweep for expressions of interest in Voluntary Early Retirement/Voluntary Severance resulted in future savings which reduce existing budget gaps and reduce financial risk.
- Data Sharing Agreements, which are in line with Data Protection Act requirements and the Information Commissioner's good practice guidance were developed and implemented with a number of relevant stakeholders.
- The approach to the annual electoral door-to-door canvass was reviewed resulting in the costs of the canvass being significantly reduced without detriment to the canvass return rates and effectiveness.

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.

3.2 BEST VALUE (Cont'd)

Audit

During the year, the final 2015/16 accounts of the Valuation Joint Board were subject to External Audit by Audit Scotland. The external auditor's Annual Audit report gave an unqualified opinion on the financial statements for the year to 31st March 2016 and no improvement actions were identified.

During the year Internal Audit initiated a review of our Electoral Registration Procedures, though the fieldwork required has been put on hold to avoid any interruption to the preparations for the local government elections.

The finances of the Joint Board for 2016/17 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
- Financial planning is adequate to meet future expenditure requirements.

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.
- 68% of queries or transactions are completed at the first point of contact and only 3% of matters are not concluded to the satisfaction of the stakeholder.
- Most users of Joint Board services (97%) are satisfied with the information and/or advice provided to them.
- Very high satisfaction levels are being maintained on a year-to-year basis.

	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17
Survey Return Rate	25%	23%	28%	27%	21%	18%	19%
Was the person with whom you communicated professional, courteous and helpful?	98%	98%	97%	98%	99%	97%	97%
Was the matter brought to a satisfactory conclusion immediately?	58%	62%	58%	55%	67%	62%	68%
Was the matter brought to a satisfactory conclusion?	97%	98%	98%	96%	97%	96%	97%
Are you satisfied with the quality of the information or advice given to you?	96%	96%	96%	96%	97%	94%	97%

In an attempt to improve the return rates and to provide more opportunity for corporate learning from the process, there will be a review of the procedure during 2017/18 with the aim of implementing a new procedure in April 2018.

3.2 BEST VALUE (Cont'd)

No Customer Satisfaction forms were requested in alternative languages, Braille or other formats. A breakdown of the returns which indicated the relevant protected characteristics is shown below:-

Characteristic	Category	Percentage
Race	White	97.3%
	Non-white	2.7%
Gender	Male	42.3%
	Female	57.7%
Disability	Disabled	11%
	Able-bodied	89%
Sexual orientation	Heterosexual	98.2%
	Other	1.8%
Marital status	Married	61.6%
	Never Married	15.1%
	Other	23.3%
Age	16-21	1.6%
	22-30	7.5%
	31-40	7.0%
	41-50	17.1%
	51-60	24.1%
	61-65	18.7%
	66-70	10.2%
	70+	13.9%

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 14 Complaints received during 2016/17, compared to 21 in 2014/15 and 31 in 15/16, with 13 relating to Electoral Registration and 1 relating Council Tax. 11 complaints were resolved at the Frontline Resolution stage with 3 being escalated to the Investigation stage. None were referred to the Ombudsman.

The nature of the complaints received was very varied with virtually every case being unique. If there was any theme to the complaints it was that the Electoral Registration system has become ever more complex. It is acknowledged by administrators and legislators, alike, that the system is too complex and prescriptive and it is to be hoped that the Cabinet Office's Modernising Electoral Registration Programme delivers the sort of flexibility which will allow EROs to apply 'common sense', local decisions.

Complaints did highlight issues in our processing of Crown Servant electors and in the way we dealt with ineligible electors. In both cases our procedures were revised and training was provided.

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 30 of the Annual Accounts. The table below is a summary of the Joint Board's financial position at 31 March 2017.

	Budget	Actual	Variance
	£	£	£
Employee Costs	2,297,225	2,308,959	11,734
Property Costs	136,178	117,716	(18,462)
Transport Costs	50,000	43,881	(6,119)
Supplies & Services	294,056	244,726	(49,330)
Payment to Other Bodies	30,000	34,924	4,924
Support Services	130,667	130,667	0
Other Costs (Interest)	(100)	(68)	32
Total Expenditure	2,938,026	2,880,805	(57,221)
Requisition Income	2,664,460	2,664,461	(1)
Grant Income	0	93,760	(93,760)
Rental Income	1,800	1,800	0
Sales, Fees & Charges	4,000	3,265	735
Total Income	2,670,260	2,763,286	(93,026)
(Surplus)/Deficit for the year	267,766	117,519	(150,247)

The Joint Board returned a deficit of £117,519 for the financial year 2016/17, compared to a budgeted position which anticipated a planned deficit of £267,766 to be funded from reserves. This deficit 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. These adjustments are showing on page 42 under Note 2 - Expenditure and Funding Analysis.

The main budget variances are showing below:-

	Variance	Comments
	£	
Property	18,462	This underspend is mainly due to lower than anticipated expenditure on rates, energy and accommodation costs.
Supplies & Services	49,330	This underspend is across a number of headings (such as machine lease, computer licences, telephones, printing & stationery).
Income	93,760	Grant income was more than anticipated.

3.2 BEST VALUE (Cont'd)

Financial Performance (Cont'd)

Balance Sheet

The balance sheet is shown on page 33 and features an assessed pension fund liability of £7.254m based on the valuation of the fund at 31 March 2017. This results in the Board's Balance Sheet showing a net liabilities position. Further information on the pension fund is provided in note 4 on pages 44 to 47 and the valuation states that assets held at the valuation date were sufficient to cover only 74% 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.

From April 2016, arising from changes in pension's 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 2017/18.

The pension scheme net liability has increased by £3.018m as advised by the appointed actuaries. The appointed actuaries remain of the view that the asset holdings of Strathclyde Pension Scheme and the contributions from employees and employers together with planned increases in employer' contributions provide sufficient security and income to meet future pension liabilities.

General Reserves

At their Board meeting on the 16 November 2012, the Board approved a Balance and Reserves Policy. The Board's Prudential Reserves Policy is to retain a prudential target of 2% of net expenditure i.e. constituent authority requisition level (16/17 £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 2017 the Board held total usable reserves of £512,897 (of which £16,993 relates to unapplied capital reserves) with the remaining balance comprising revenue reserves of £495,904. A proportion of this is identified as an earmarked balance (£80,824) and once this has been accounted for leaves £415,080 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 2016/17 at 2015/16 levels. The level of requisition for 2017/18 was reduced by 2% and as a result planned draws on the reserves, together with service delivery efficiencies, will be required to ensure that a balanced budget is delivered for 2017/18. Given the forecast reduction in funding for local government into the future it is anticipated that levels of funding may be challenging going forward into 2018/19 and beyond and management have commenced planning for this to ensure ongoing service delivery reflecting 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.

3.2 BEST VALUE (Cont'd)

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.

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 their respective statutory duties
- The financial and service performance risks associated with static or reduced funding levels.
- The potential for the Board to cease to exist in its current form arising from the Barclay Review, potential changes to Council Tax legislation or any combination of these factors.
- The imminent loss 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.

Notably, the exceptional rate of change in Electoral Registration in recent years has reduced for the foreseeable future resulting in the risks arising from such change being removed from the Board Risk Register.

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

3.3 EQUALITIES

The Joint Board’s Management Team is committed to ensuring equality in all that it does.

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: and
- 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.

In April 2017 we published a report which reports that the number of our staff who identified themselves as having a disability has increased significantly since the base line survey, thereby indicating progress against the first stated Outcome.

As indicated above, our Customer Satisfaction results are inconclusive in respect of service provision across the protected characteristics in 2016/17. Looking at results over a longer period, however, indicates that we are providing fair and equitable services to all parts of our communities.

The report also includes analysis of various staffing related matters across the equalities strands.

3.4 STAFFING MATTERS

Development and Training

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 2016/17 training was provided through externally sourced courses, in-house training events and e-learning facilities in a range of subjects including various aspects of Electoral Registration, First Aid, Door-to-door canvass procedures, Procurement, Change Management, Non-Domestic Rating Case Law, Equalities Reporting and Data Protection. A 'Core' training programme has been established and this requires staff to complete refresher training in various topics. Issues have arisen, however, in respect of access to the e-learning facility through which this training is delivered and efforts are on-going to resolve these.

Formal external training is ongoing for two Trainee Valuers and one Trainee Technician.

Personnel Policies

During the year, and in line with the approach in West Dunbartonshire Council, the Board also approved a Bereavement Leave Scheme and an Enhanced Leave Scheme, both of which will provide employees with options to enable them to better manage their work/life balance.

Voluntary Early Retirement and Voluntary Severance

In June 2016, and in recognition of the funding gaps being projected in the Board's indicative budgets, the Joint Board agreed that the Assessor should undertake an exercise to identify employees who may be interested in Voluntary Early Retirement/Severance (VER/S) on similar terms to those prevailing in West Dunbartonshire Council.

Following due process which involved a review of staffing structures and consultation with both staff and their representatives, 2 employees retired early and 2 left under voluntary severance terms. These changes which were achieved at a one-off cost of £132,774 provide salary and on-cost savings of approx. £137,376 in 2017/18, £138,715 in 2018/19 and £140,070 in 2019/20.

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 2016, 17 requests which specifically referred to the Freedom of Information Act were received.

Eight requests received related 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 as if they had been covered by the legislation. Nine requests related to Valuation and in the vast majority of cases the information requested was supplied in full.

All requests were answered within the statutory timescales with the average response time being just over 8 days. There were no requests for Reviews. Dealing with requests took in excess of 42 hours of staff time and no fees were charged.

We now provide quarterly reports on requests received and their outcomes to the Information Commissioner.

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 2016/17 the Association was involved in consultations relating to legislation in all three main areas of function and made submissions to the Barclay review of non-domestic rates. The Association liaised regularly with the Scottish Government in relation to delivery of the 2017 Revaluation and stakeholder engagement across the rate paying community.

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 the Electoral Management Board of Scotland and by representation within the Association of Electoral Administrators. The Cabinet Office MERP team has also become an important stakeholder in respect of Electoral Registration.

The Valuation Joint Board obtains all of its 'back-office' functions including human resources, legal support, ICT support and financial services from West Dunbartonshire Council and the Service Level Agreement under which these are provided was revised in February 2017. I would like to extend my thanks to all relevant WDC 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 February 2016 the Keeper of the Records approved the Joint Board's RMP and agreed an improvement action plan which the Board has continued to implement throughout 2016/17.

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. The Board therefore approved:

- An Information Asset List for general publication
- A Procedure for requesting re-use of public information, including a Complaints Procedure for dealing with any concerns in respect of the way requests for re-use have been handled by the Joint Board.

To date, no requests for re-use have been received by the Joint Board.

4.0 CONCLUSION

The major focus on the valuation side of our operations was the preparation for the 2017 Revaluation with all targets in relation to completing the Revaluation having been met. The public reaction to the Revaluation has been very mixed and it is likely that significant efforts will be required to review schemes of valuation and justify rateable values in the appeal process which lies ahead. The focus on the Revaluation, along with various other factors, had a direct impact on our performance in relation to maintenance work in respect of Valuation Rolls with performance levels down on recent years. A return to previous levels of performance will be a focus throughout 2017/18.

Maintenance of Council Tax Lists also continued throughout the year and performance levels were maintained at high levels in respect of this function.

After several years of turbulence in Electoral Registration, 2016/17 was one of relative normality. The canvass had an improved return, the electorate was up at publication and satisfactory registers were provided for the Scottish Parliamentary Election and the Referendum on EU membership.

During the year steps were taken to reduce the existing budget gap. These included a sweep for voluntary redundancies/early retirements and a revised approach to the door-to-door canvass which brought about significant savings. Gross expenditure in the financial year was down on 2015/16 and unbudgeted grant funding was received meaning that less of our reserve had to be used to meet the budget gap than had been planned.

I would like to take this opportunity to thank all staff and management for their endeavour, effort and co-operation throughout the year. I would wish to extend that gratitude to the staff within West Dunbartonshire Council who have supported the Joint Board in any way throughout the year.

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

Signed:	<u>David Thomson</u> Assessor and Electoral Registration Officer	Signed :	<u>Stephen West</u> Treasurer
Date:	<u>23 June 2017</u>	Date:	<u>23 June 2017</u>

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 2017						2015/2016
	Gross Salary, Fees & Allowances £	Bonuses £	Taxable Expenses £	Non-cash expenses & benefits in-kind £	Total remuneration £	Total remuneration £
David Thomson Assessor & Electoral Registration Officer	95,832	0	0	0	95,832	95,114
Robert Nicol Depute Assessor	76,707	0	0	0	76,707	76,090

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	
£			2016/2017	2015/2016
50,000	-	54,999	2	3
70,000	-	74,999	1	1
90,000	-	94,999	1	1
Total			4	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 2017	For year to 31 March 2016
	£	£
David Thomson	26,300	18,108
Robert Nicol	14,174	14,486

	Accrued pension benefits – pension		Accrued pension benefits – lump sum	
	For year to 31 March 2017	For year to 31 March 2016	For year to 31 March 2017	For year to 31 March 2016
	£	£	£	£
David Thomson	41,285	38,944	83,656	82,827
Robert Nicol	27,046	23,646	58,035	43,746

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 £34,400 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:	23 June 2017	Date:	23 June 2017

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 23 June 2017.

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

David Thomson
Assessor and Electoral Registration Officer
Date: 23 June 2017

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 2017.

Stephen West
Treasurer
Date: 23 June 2017

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 2017.

Performance Management

Examples of developments which have led to significant improvement in arrangements for control, governance or risk management within the Joint Board during 2016/17 include:

- A review of the Board's Comments and Complaints handling process, procedures and reporting system was carried out the changes are ready for implementation in April 2017. This should permit better reporting of complaints outcomes and corporate learning from the Complaints system.
- A Review of the internal Budget Reporting Process was completed, including the implementation of a consistent approach to materiality/variance reporting. The revised reporting format allows improved reporting of corrective actions proposed and/or taken and increases the transparency and accountability in financial management.
- A Procurement Policy which complies with statute and aligns with West Dunbartonshire Council's procedures was developed, approved and implemented. A Contracts List is now published and maintained. In line with this, the Joint Board's Standing Orders and Financial Regulations were updated to reflect the new procedures. Together these improve the transparency and accountability of the procurement journey and provide clear frameworks within which officers must operate.
- A review of staffing structures and a sweep for expressions of interest in Voluntary Early Retirement/Voluntary Severance resulted in savings which reduce existing budget gaps and reduce financial risk into the future.
- Data Sharing Agreements, which are in line with Data Protection Act requirements and the Information Commissioner's good practice guidance were developed and implemented with a number of relevant stakeholders.
- The approach to the annual electoral door-to-door canvass was reviewed resulting in the costs of the canvass being significantly reduced without detriment to the canvass return rates and effectiveness.

ANNUAL GOVERNANCE STATEMENT (Cont'd)

Performance Management (Cont'd)

The following areas were identified by the Assessor for further improvements in 2017/18:-

- The connectivity to the Joint Board's Campbeltown office will be improved by migrating to fibre optic communications cabling. This should improve the capability and reliability of our ICT systems. This work was originally planned for 2016/17 but issues with contractors resulted in delays.
- Following a full review of our contingency and disaster recover requirements in relation to the electoral registration service, a new disaster recovery server will be installed and procedures for recovery from failure will be implemented.
- The on-going migration of shared files to a regulated shared drive, with naming and security protocols in place, will improve our Records Management procedures in accordance with Improvement Plan previously agreed with The Keeper
- A full review of our Data Protection policy, processes, procedures and responsibilities will be undertaken during 2017/18 to ensure compliance when the new General Data Protection Regulation comes into force in mat 2018.

Assurance

On the basis of the assurance provided, we consider the governance and internal control environment operating during 2016/17 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:	<u>David Thomson</u> Assessor and Electoral Registration Officer	Signed :	<u>Stephen West</u> Treasurer
Date:	<u>23 June 2017</u>	Date:	<u>23 June 2017</u>

INTRODUCTION TO ANNUAL ACCOUNTS

The Annual Accounts comprise the following primary statements:

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

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.

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.

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.

COMPREHENSIVE INCOME AND EXPENDITURE STATEMENT

2015/16 Gross Expenditure £	2015/16 Gross Income £	2015/16 Net Expenditure £		Notes	2016/17 Gross Expenditure £	2016/17 Gross Income £	2016/17 Net Expenditure £
0	(27,823)	(27,823)	Income		0	(5,065)	(5,065)
			Customer Receipts				
			Expenditure				
2,422,830	0	2,422,830	Employee Costs	2	2,410,434	0	2,410,434
104,374	0	104,374	Property Costs		117,716	0	117,716
45,644	0	45,644	Transport Costs		43,881	0	43,881
289,493	0	289,493	Supplies & Services		244,726	0	244,726
32,503	0	32,503	Payment to Other Bodies		34,924	0	34,924
133,334	0	133,334	Support Services		130,667	0	130,667
20,722	0	20,722	Depreciation, Amortisation & Impairment	6/7	121,238	0	121,238
3,048,900	(27,823)	3,021,077	Net Cost of Service		3,103,586	(5,065)	3,098,521
		(2,664,460)	Revenue Contributions	15			(2,664,461)
		(139,809)	Government Grants	16			(93,760)
		(2,804,269)	Other Operating Income				(2,758,221)
		216,808	Net Operating Expenditure				340,300
		370	Interest Payable				0
		0	Interest Earned				(68)
		199,000	Net Interest on the net defined benefit liability/(assets)	4			150,000
		0	Capital Contributions				(30,475)
		199,370	Finance and Investment Income and Expenditure				119,457
		416,178	(Surplus)/Deficit on provision of services				459,757
		(2,283,000)	Remeasurement of the net defined benefit liability/(assets)	4			2,756,000
		0	(Surplus)/Deficit arising on the revaluation of Property, Plant and Equipment				559
		(2,283,000)	Other comprehensive Income & Expenditure				2,756,559
		(1,866,822)	Total Comprehensive Expenditure				3,216,316

MOVEMENT IN RESERVES STATEMENT

2016/17

	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 2016	613,423	19,993	717,356	34,802	(4,236,000)	(26,554)	(2,876,980)
Movements in Reserves							
Surplus or (Deficit) on provision of Services	(459,757)	0	0	0	0	0	(459,757)
Other Comprehensive Income and Expenditure		0	0	(559)	(2,756,000)	0	(2,756,559)
Total Comprehensive Income and Expenditure	(459,757)	0	0	(559)	(2,756,000)	0	(3,216,316)
Adjustments between accounting basis & funding basis							
Depreciation/ Impairment	121,238	0	(121,238)	0	0	0	0
Pension Scheme Adjustment	262,000	0	0	0	(262,000)	0	0
Adjustment between CAA and Revaluation Reserve for Depreciation that is related to Revaluation Balance rather than Historic Cost	0	0	(840)	840	0	0	0
Net Transfer to or from earmarked reserves required by legislation	(10,525)	0	0	0	0	10,525	0
Capital requisitions applied to fund capital expenditure	(30,475)	0	30,475	0	0	0	0
Capital requisitions unapplied adjustments between accounting basis and funding basis under regulations	0	(3,000)	3,000	0	0	0	0
Total Statutory Adjustments	342,238	(3,000)	(88,603)	840	(262,000)	10,525	0
Increase/Decrease in Year	(117,519)	(3,000)	(88,603)	281	(3,018,000)	10,525	(3,216,316)
Balance at 31 March 2017	495,904	16,993	628,753	35,083	(7,254,000)	(16,029)	(6,093,296)
Total Usable		512,897	Total Unusable		(6,606,193)		

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)	

BALANCE SHEET

2015/16 £	Notes		2016/17 £
745,296	6	Property, plant and equipment	658,646
7,196	7	Intangible Assets	5,523
752,492		Total Long Term Assets	664,169
726,308	8	Short Term Debtors	596,296
400	9	Cash and Cash Equivalents	400
726,708		Current Assets	596,696
(120,180)	10	Short Term Creditors	(100,161)
(120,180)		Current Liabilities	(100,161)
(4,236,000)	4	Net Pensions Liability	(7,254,000)
(4,236,000)		Long Term Liabilities	(7,254,000)
(2,876,980)		Net Assets/(Liabilities)	(6,093,296)
Represented by:			
633,416	11/12	Usable Reserves	512,897
(3,510,396)	13	Unusable Reserves	(6,606,193)
(2,876,980)		Total Reserves	(6,093,296)

The unaudited Financial Statements were issued on 23 June 2017.

Stephen West
Treasurer
23 June 2017

CASH FLOW STATEMENT

2015/16 £	Notes		2016/17 £
		Operating Activities	
(2,804,269)		Grants	(2,758,221)
(27,823)		Sale of goods and rendering of services	(5,065)
<u>(2,832,092)</u>		Cash Inflows from Operating Activities	<u>(2,763,286)</u>
2,198,971		Cash paid to and on behalf of employees	2,318,452
602,194		Other payments for operating activities	441,902
<u>2,801,165</u>		Cash Outflows from Operating Activities	<u>2,760,354</u>
<u>(30,927)</u>		Net Cash Flows from Operating Activities	<u>(2,932)</u>
		Investing Activities	
30,557		Purchase of Assets	33,475
0		Other receipts from investing activities	(30,475)
<u>30,557</u>		Net Cash Flows from Investing Activities	<u>3,000</u>
		Financing Activities	
0		Interest Received	(68)
370		Interest Payable	0
<u>370</u>		Net Cash Flows from Financing Activities	<u>(68)</u>
<u>0</u>		Net (Increase)/Decrease in Cash and Cash Equivalents	<u><u>0</u></u>
400	9	Cash and cash equivalents at the beginning of the reporting period	400
(400)	9	Cash and cash equivalents at the end of the reporting period	(400)
<u>0</u>			<u><u>0</u></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

IAS 8 Accounting Policies, Changes in Accounting Estimates and Errors requires disclosure of information on the expected impact of new accounting standards that have been issued but are not yet effective. These have been reviewed and are not deemed to be significant for the financial statements.

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.

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 replaced with an equivalent figure using the discount rate.

Changes in accounting estimates are accounted for prospectively, i.e. in the current and future years only.

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; and
- 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 pension's enhancements and replace them with the cost of the cash paid, including any amounts due and not paid at the year end.

Post Employment Benefits

Employees of the Board are members of The Local Government Pensions Scheme, administered by Glasgow City Council.

The scheme provides defined benefits to members earned as employees of the Board. The Local Government scheme is accounted for as a defined benefits scheme:

- The liabilities of the pension fund attributable to the Board are included within the Balance Sheet on an actuarial basis using the projected unit method (i.e. an assessment of the future payments that will be made in relation to retirement benefits earned to date by employees, based upon assumptions about mortality rates, employee turnover rates, projection of earnings for current employees, etc.
- Liabilities are discounted to their value at current prices using a discount rate of 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 – Expenditure and Funding Analysis

The difference between the employee costs figure and the figure reported in the Comprehensive Income & Expenditure Statement is due to accounting adjustments for pensions and holiday pay accrual as detailed in the table below. These costs are year -end adjustments that are offset by corresponding transfers to the Balance Sheet and the Movement in Reserves Statement.

Figures 2016/17

	Net Chargeable to the General Fund £	Net change for the Pension Adjustments £	Net change for the Holiday Pay Accrual £	Net change for Depreciation Costs £	Net Expenditure in the Comprehensive Income and Expenditure Statement £
Employee Costs	2,308,959	112,000	(10,525)	0	2,410,434
Depreciation	0	0	0	121,238	121,238
Total	2,308,959	112,000	(10,525)	121,238	2,531,672

Note 2 – Expenditure and Funding Analysis (Cont'd)

Comparative Figures 2015/16

	Net Chargeable to the General Fund	Net change for the Pension Adjustments	Net change for the Holiday Pay Accrual	Net change for Depreciation Costs	Net Expenditure in the Comprehensive Income and Expenditure Statement
	£	£	£	£	£
Employee Costs	2,209,294	205,000	8,536	0	2,422,830
Depreciation	0	0	0	20,722	20,722
Total	2,209,294	205,000	8,536	20,722	2,443,552

Note 3 – 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 2016		31 March 2017
£		£
20,300	Not later than one year	1,800
74	Later than one year and not later than five years	74
0	Later than five years	0
20,374		1,874

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 2016		31 March 2017
£		£
4,373	Not later than one year	5,298
5,314	Later than one year and not later than five years	1,925
0	Later than five years	0
9,687		7,223

Note 4 – 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 2015/16 was 19.3%, and 2016/17 is set at 19.3%. In 2016/17, the Board paid an employer's contribution of £0.299m (2015/16 £0.312m).

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. During financial year 2016/17 the Board paid £132,774 in relation to Severance and Strain on the Fund Payments. (no payments made were made in 2015/16).

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.

2015/16 £000		2016/17 £000
	Net cost of services	
524	Current service cost	418
524		418
	Financing and investment Income and Expenditure	
199	Net Interest	150
199		150
	Total post-employment benefit charged to the Surplus or Deficit on the provision of Services	
723		568
96	Return on plan assets	(3,272)
	Actuarial gains and losses arising on changes in financial	
(2,202)	Assumptions	6,025
(177)	Actuarial gains and losses arising on experience assumptions	3
	Total post-employment benefit charged to the comprehensive income and expenditure statement	
(1,560)		3,324
	Movement in Reserves Statement	
(723)	Reversal of net charges made to surplus of deficit for post employment benefits	(568)
	Actual amount charged against the General Fund balance in the year	
319	Employer contributions payable to Scheme	306

Note 4 – Defined Benefit Pension Schemes (Cont'd)

Pension Assets and Liabilities (Cont'd)

The underlying assets and liabilities for retirement benefits attributable to the Board as at 31 March 2017 are as follows:

	2016/17 £000	2015/16 £000
Fair value of plan assets	20,419	16,599
Present Value of defined benefit obligations	(27,494)	(20,678)
Net (liabilities)/assets in the Strathclyde Pension Fund	(7,075)	(4,079)
<u>Present Value of Unfunded Liabilities</u>	<u>(179)</u>	<u>(157)</u>
Pre Local Government Reorganisation		
Net pension asset/(liability)	7,254	(4,236)

For the Strathclyde Local Government Pension Scheme at 31 March 2017 the Board has a net liability £7,075,000 and for the unfunded liabilities a net liability of £179,000. The Board's net liability of £7,254,000 at 31 March 2017 reflects the future obligations to fund retirement benefits. This represents an increase in the net liability of £3,018,000 compared to the position at 31 March 2016.

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 23.2% as at 31/03/17, this is an increase from 2.6% as at 31/03/16.

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:

2015/16 £000		2016/17 £000
22,336	Opening balance	20,678
524	Current service cost	418
717	Interest cost	150
108	Contributions by Members	109
(2,202)	Actuarial gains/losses in financial assumptions	6,025
(177)	Other Experience	3
(7)	Estimated unfunded benefits paid	(7)
(464)	Estimated benefits paid	(440)
0	Changes in demographic assumptions	0
20,835		26,936

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

2015/16 £000		2016/17 £000
16,221	Opening balance	16,599
(96)	Expected return on assets	3,272
518	Interest Income	580
108	Contributions by Members	109
312	Contributions by employer	299
7	Contributions in respect of unfunded benefits	7
(7)	Estimated unfunded benefits paid	(7)
(464)	Estimated benefit paid	(440)
16,599		20,419

Note 4 – 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 2017 comprised:

Asset Category	31 March 2017			31 March 2016		
	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	7,494	4	7,498	6,039	13	6,052
Private Equity	0	1,684	1,684	0	1,615	1,615
Real Estate	0	2,463	2,463	0	1,783	1,783
Investment funds and unit trusts	237	7,766	8,003	150	6,423	6,573
Derivatives	(2)	3	1	4	0	4
Cash and Cash Equivalent	736	34	770	554	18	572
Totals	8,465	11,954	20,419	6,747	9,852	16,599

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:

31/03/2016		31/03/2017
2.6%	Expected rate of return	
2.2%	Inflation/pension increase rate	23.2%
4.2%	Salary increase rate	2.4%
3.5%	Discount rate	4.4%
		2.6%

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 4 – 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)
Rate for discounting fund liabilities (0.5% decrease)	5%	1,436
Rate of pension increase (0.5% increase)	6%	1,772

The total employee contributions expected to be made to the Local Government Pension Scheme for 2016/17 is £299,000.

Note 5 – External Audit Costs

In 2016/17 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:

2015/16 £		2016/17 £
7,800	Fees payable for external audit services	7,000
7,800		7,000

Note 6 – Property, Plant and Equipment

<u>Figures 2016/17</u>	Land & Buildings £	Plant & Equipment £	Total £
Cost or Valuation			
As at 1 April 2016	916,743	133,891	1,050,634
Additions	25,000	8,474	33,474
Revaluation	(320,897)	0	(320,897)
As at 31 March 2017	620,846	142,365	7,63,211
Accumulated Depreciation and Impairment			
As at 1 April 2016	(219,289)	(86,049)	(305,338)
Depreciation Written out	219,289	0	219,289
Depreciation Charge	(3,511)	(15,005)	(18,516)
As at 31 March 2017	(3,511)	(101,054)	(104,565)
Net Book Value at 31 March 2016	697,454	47,842	745,296
Net Book Value at 31 March 2017	617,335	41,311	658,646

Note 6 – Property, Plant and Equipment (Cont'd)

Comparative Figures 2015/16

	Land & Buildings £	Plant & Equipment £	Total £
Cost or Valuation			
As at 1 April 2015	916,743	105,855	1,022,598
Additions	0	28,036	28,036
As at 31 March 2016	916,743	133,891	1,050,634
Accumulated Depreciation and Impairment			
As at 1 April 2015	(213,423)	(72,362)	(285,785)
Depreciation Charge	(5,866)	(13,687)	(19,553)
As at 31 March 2016	(219,289)	(86,049)	(305,338)
Net Book Value at 31 March 2015	703,320	33,493	736,813
Net Book Value at 31 March 2016	697,454	47,842	745,296

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 7 – 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:-

2015/16		2016/17
£	Balance at start of year:	£
5,843	Gross carrying amount	8,365
0	Accumulated amortisation	(1,169)
5,843	Net carrying amount at start of year	7,196
2,522	Additions	0
(1,169)	Amortisation for the period	(1,673)
(1,353)	Net carrying amount at end of year	(1,673)
	Comprising:	
8,365	Gross carrying amounts	8,365
(1,169)	Accumulated amortisation	(2,842)
7,196		5,523

Note 8 – Debtors

2016/17		2016/17
£		
51,211	Central Government Bodies	64
3,969	Other Entities and Individuals	4,099
671,127	Other Local Authorities	592,133
726,307		596,296

Note 9 – Cash and Cash Equivalents

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

2015/16		2016/17
£		£
400	Imprest	400
400		400

Note 10 – Creditors

2015/16		2016/17
£		£
3,018	Central Government Bodies	3,635
105,096	Other Entities and Individuals	85,151
12,066	Other Local Authorities	11,375
120,180		100,161

Note 11 – 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 2016	613,423
Gains/(Losses) on the fund	(117,519)
Closing Balance at 31 March 2017	495,904

The revenue reserves balance stands at £495,904 on 31 March 2017, of which £80,824 has been applied to balance the 2017/18 budget, leaving an unearmarked balance of £415,080.

Note 12 – Capital Expenditure and Capital Financing

The total amount of capital expenditure incurred in the year is shown in the table below, together with the resources that have been used to finance it.

2015/16		2016/17
£		£
0	Contributions from Authorities	30,475
50,550	Unapplied Capital contributions b/forward	19,993
	Capital expenditure incurred during the year:	
(8,809)	Upgrade PC's	(3,241)
(21,748)	Servers	(5,234)
0	Purchase of Building	(25,000)
19,993	Unapplied Capital contributions c/forward	16,993

Note 13 – Unusable Reserves

31 March 2016		31 March 2017
£		£
717,356	Capital Adjustment Account	628,753
34,802	Revaluation Reserve	35,083
(4,236,000)	Pension Reserve	(7,254,000)
(26,554)	Statutory Mitigation Account	(16,029)
(3,510,396)	Total Unusable Reserves	(6,606,193)

Capital Adjustment Account

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

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

Revaluation Reserve

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

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

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

Pension Reserve

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

Statutory Mitigation Account

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

Capital Requisition Unapplied Account

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

Note 14 – Contingent Assets & Liabilities

The Board has not identified any Contingent Assets and Liabilities.

Note 15 – Contributions from Authorities

2015/16		2016/17
£		£
1,281,605	Argyll & Bute Council	1,300,789
664,783	East Dunbartonshire Council	655,724
718,072	West Dunbartonshire Council	707,948
<u>2,664,460</u>		<u>2,664,461</u>

Note 16 – Government Grants

The Board received a total of £93,760 of government grants in 16/17 to continue with the delivery of Individual Electoral Registration.

2015/16		2016/17
£		£
126,134	Cabinet Office	93,760
13,675	Scottish Government	0
<u>139,809</u>		<u>93,760</u>

Note 17 – Related Parties

It is a requirement of the Code that material transactions with related parties (i.e organisations with which the Board can influence or be influenced by) should be disclosed. The Board forms Group Accounts with three local authorities, namely West Dunbartonshire Council, East Dunbartonshire Council and Argyll & Bute Council. Sums paid by the local authorities to the Board are detailed in Note 15.