



*Dunbartonshire and Argyll & Bute
Valuation Joint Board*

Council Offices
Garshake Road
Dumbarton
G82 3PU

15 February 2018

Dear Sir/Madam

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

You are requested to attend a meeting of the above Joint Board to be held in the **Helensburgh and Lomond Civic Centre, 38 East Clyde Street, Helensburgh, G84 7PG** on **Friday, 2 March 2018 at 11.00 a.m.**

The business is as shown on the enclosed agenda.

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

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

Yours faithfully

PETER HESSETT

Clerk to the Valuation Joint Board

Distribution:-

Councillor Graham Archibald Hardie, Argyll & Bute Council
Councillor Donald MacMillan, Argyll & Bute Council
Councillor Iain Paterson, Argyll & Bute Council
Councillor Alastair Redman, Argyll & Bute Council
Councillor Richard Trail, Argyll & Bute Council
Councillor Jim Gibbons, East Dunbartonshire Council
Councillor John Jamieson, East Dunbartonshire Council
Councillor Denis Johnston, East Dunbartonshire Council
Councillor Stewart MacDonald, East Dunbartonshire Council
Councillor Vaughan Moody, East Dunbartonshire Council
Councillor Sandra Thornton, East Dunbartonshire Council
Councillor Jim Brown, West Dunbartonshire Council
Councillor Jonathan McColl, West Dunbartonshire Council
Councillor Marie McNair, West Dunbartonshire Council
Councillor John Millar, West Dunbartonshire Council

All Substitute Councillors for information

Date of issue: 15 February 2018

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

FRIDAY, 2 MARCH 2018

AGENDA

1 APOLOGIES

2 DECLARATIONS OF INTEREST

Members are invited to declare if they have an interest in any of the items of business on this agenda and the reasons for such declarations.

3 MINUTES OF PREVIOUS MEETING 7 - 11

Submit, for approval as a correct record, the Minutes of Meeting of the Valuation Joint Board held on 27 September 2017.

4 ELECTORAL REGISTRATION 13 - 15

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

5 NON-DOMESTIC RATING AND COUNCIL TAX VALUATION 17 - 43 PROGRESS

Submit report by the Assessor and Electoral Registration Officer:-

- (a) advising on the progress in relation to the Assessor's Non-Domestic Rating (NDR) Valuation function;
- (b) advising on the actions arising from and the ongoing implementation of the recommendations of the 'Barclay Review' of NDR; and
- (c) advising on progress in relation to the Assessor's Council Tax Valuation function.

6 CODE OF GOOD GOVERNANCE 45 - 56

Submit report by the Assessor and Electoral Registration Officer:-

- (a) seeking approval of a Local Code of Good Governance, as detailed within appendix 1 to the report;
- (b) advising on the completion of a self-assessment of the Joint Board's compliance with best practice in Good Governance; and
- (c) seeking approval for the Action Plan arising from the self-assessment carried out.

7 PERSONNEL POLICY – RECRUITMENT & SELECTION POLICY 57 - 95

Submit report by the Assessor and Electoral Registration Officer:-

- (a) seeking approval of a Recruitment & Selection Policy, as detailed within appendix 1 to the report; and
- (b) seeking approval of an associated Managers Guidance document, as detailed within appendix 2 to the report.

8 PERSONNEL POLICY - FLEXIBLE WORKING 97 - 104

Submit report by the Assessor and Electoral Registration Officer seeking approval of a revised 'Flexible Working Policy', as detailed within appendix 1 to the report.

9 AUDIT SCOTLAND'S ANNUAL AUDIT PLAN 2017/18 105 - 118

Submit report by the Treasurer to the Valuation Joint Board presenting Audit Scotland's Annual Audit Plan for the audit of financial year 2017/18.

**10 REVENUE & CAPITAL BUDGETARY CONTROL REPORT 119 - 124
TO 31 JANUARY 2018 (PERIOD 10)**

Submit report by the Treasurer to the Valuation Joint Board advising on the progress on both the revenue budget and the capital programme for 2017/18.

11 DRAFT FINANCIAL STRATEGY AND REVENUE 125 - 145
ESTIMATES 2018/2019

Submit report by the Treasurer to the Valuation Joint Board:-

- (a) seeking approval of the draft Financial Strategy, the revenue estimates for 2018/19 (and the level of constituent contribution); and
- (b) advising on the indicative budget positions for 2019/20 and 2020/21.

12 CAPITAL ESTIMATES 2018/19 147 - 150

Submit report by the Treasurer to the Valuation Joint Board seeking approval of the Draft Capital Estimates for 2018/19.

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

At a Meeting of the Dunbartonshire and Argyll & Bute Valuation Joint Board held in the Council Chambers, Clydebank Town Hall, Dumbarton Road, Clydebank on Wednesday, 27 September 2017 at 12 noon.

Present: Councillors Graham Archibald Hardie, Donald MacMillan and Richard Trail, Argyll & Bute Council; Councillors John Jamieson, Vaughan Moody and Sandra Thornton, East Dunbartonshire Council and Councillor Jonathan McColl, West Dunbartonshire Council.

Attending: David Thomson, Assessor and Electoral Registration Officer; Robert Nicol, Depute Assessor and Electoral Registration Officer; June Nelson-Hamilton, Principal Administration Officer; Stephen West, Treasurer; Gillian McNeilly, Finance Manager, Joanne Thomson, Accountant and Nuala Quinn-Ross, Committee Officer.

Also attending: Carol Hislop, Senior Audit Manager and Mary Rocks, Auditor, Audit Scotland.

Apologies: Apologies for absence were intimated on behalf of Councillor Iain Paterson, Argyll & Bute Council and Councillors Jim Brown and Marie McNair, West Dunbartonshire Council

Councillor Richard Trail in the Chair

DECLARATIONS OF INTEREST

Councillor McColl advised that his sister had recently become an employee of the Valuation Joint Board and he would take no part in any discussions regarding staff issues, he also advised that he would seek further clarification on this matter from the Clerk to the Joint Board.

MINUTES OF PREVIOUS MEETING

The Minutes of Meeting of the Valuation Joint Board held on 23 June 2017 were submitted and approved as a correct record.

ELECTORAL REGISTRATION

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

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

- (1) to note the Cabinet Office grant funding position as detailed within the report; and
- (2) otherwise to note the contents of the report.

NON-DOMESTIC RATING AND COUNCIL TAX VALUATION PROGRESS

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

- (a) advising on the progress in relation to the Assessor's Non-Domestic Rating (NDR) Valuation function;
- (b) providing an update on the Report of the 'Barclay Review' of NDR; and
- (c) advising on progress in relation to the Assessor's Council Tax Valuation function.

At the request of the Chair, Councillor Trail, the Assessor and Electoral Registration Officer verbally provided further information on the recently published Barclay Review.

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

- (1) to note that the deadline for receipt of appeals to be submitted in respect of the 2017 Revaluation is 30 September 2017;
- (2) to note the re-introduction of Shooting Rights into the Valuation Roll;
- (3) to note the progress in receipt and disposal of appeals relating to the 2010 revaluation cycle;
- (4) to note the progress in relation to maintenance of the Valuation Roll and the Council Tax Valuation Lists;
- (5) to note the progress in relation to the disposal of Council Tax appeals;
- (6) to note the recommendations of the Barclay Review; and

- (7) that updates be provided to future meetings of the Joint Board of developments arising from the recommendations of the Barclay Review.

RENEWAL OF THE BOARD'S INSURANCE CONTRACTS

A report was submitted by the Assessor and Electoral Registration Officer providing an update on the renewal of the Board's Insurance arrangements.

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

- (1) to note that the full tender exercise was unsuccessful in that the bids received were non-compliant with the tender specification; and
- (2) to note that, as a result, a revised contract had been placed with Zurich Municipal, who have been the Joint Board's insurers for a number of years.

PROPERTY REPORT

A report was submitted by the Assessor and Electoral Registration Officer seeking approval of a Licence with Argyll & Bute Council for the Joint Board's occupation of the Old Quay Pier Building, Campbeltown.

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

- (1) to approve the Licence with Argyll & Bute Council for the Joint Board's occupation of Old Quay Pier Building, Campbeltown; and
- (2) that authority be delegated to the Assessor and Electoral Registration Officer to sign the agreement on behalf of the Joint Board.

REGISTERS OF GIFTS & HOSPITALITY AND CONFLICTS OF INTEREST

A report was submitted by the Assessor and Electoral Registration Officer seeking Joint Board approval of revised Guidance on the Acceptance of Gifts and Hospitality and Recording Conflicts of Interest, including associated Declaration Forms and Registers.

After discussion and having heard the Assessor and Electoral Registration Officer in further explanation of the report and in answer to Members' questions, the Joint Board agreed to approve the revised Guidance on the Acceptance of Gifts and Hospitality and Recording Conflicts of Interest, including associated Declaration Forms and Registers.

CODE OF GOOD GOVERNANCE

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

- (a) seeking approval to develop a Local Code of Good Governance for the Joint Board; and
- (b) seeking approval to carry out a self-assessment of the Joint Board's Compliance with best practice in Good Governance.

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

- (1) to approve the development of a Local Code of Good Governance for the Joint Board; and
- (2) that a self-assessment of the Joint Board's compliance with best practice in Good Governance be undertaken.

INTERNAL AUDIT UPDATE – ELECTORAL REGISTRATION PROCEDURES

A report was submitted by the Assessor and Electoral Registration Officer:

- (a) presenting the Internal Audit of the Joint Board's Electoral Registration processes carried out during 2017/18; and
- (b) seeking approval of the Action Plan included within the report.

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

- (1) to note the contents of the audit report and the Assessor and Electoral Registration Officer's compliance with legislation;
- (2) to approve the Action Plan, as detailed within the appendix to the report; and
- (3) to note that the agreed actions would be completed by 30 September 2017.

REVENUE & CAPITAL BUDGETARY CONTROL REPORT TO 31 AUGUST 2017 (PERIOD 5)

A report was submitted by the Treasurer to the Valuation Joint Board advising on the progress of both the revenue budget and the capital programme for 2017/18.

After discussion and having heard the Finance Manager in further explanation of the report, the Joint Board agreed:-

- (1) to note the favourable revenue variance of £0.062m (2% of the total budget); and
- (2) to note the 2017/18 budgetary position of the capital account.

ANNUAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2017

A report was submitted by the Treasurer to the Valuation Joint Board presenting the post audit Management Commentary and Annual Accounts for the year ending 31 March 2017.

After discussion and having heard the Finance Manager in further explanation of the report and in answer to Members' questions, the Joint Board agreed the audited Annual Accounts for the year ended 31 March 2017.

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

A report was submitted by the Treasurer to the Valuation Joint Board advising of Audit Scotland's Annual Audit Report to Members and the Controller of Audit 2016/17.

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

- (1) to note the issues raised within the report; and
- (2) to note the contents of the report by the Joint Board's external auditors, as detailed within the appendix to the report.

DATE OF NEXT MEETING

After discussion and having heard the Assessor & Electoral Registration Officer the Joint Board agreed that authority be delegated to the Assessor & Electoral Registration Officer to identify a suitable date for the next meeting of the Joint Board in consultation with the Chair and Vice Chair.

The meeting closed at 12.56 p.m.

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Assessor & Electoral Registration Officer

Valuation Joint Board – 2 March 2018

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.

2.0 Background

The report provided to the Joint Board at the last meeting on 27th September 2017 referred to the monthly register updates, the 2017 Canvass, IER Funding 2017/18 - Cabinet Office (CO) funding for offsetting the additional costs of IER, the Boundary Commission for Scotland, the Local Government Boundary Commission for Scotland and the Scotland Act 2016

3.0 Current Position

- 3.1 The 2017 Canvass – Publication of the Revised Register and Household Enquiry Forms

As is required by statute, and following the annual electoral canvass, the revised Electoral Registers were published on 1st December 2017. The total electorate for the Joint Board area was 222,507 split as follows:-

Local Authority	Electorate
Argyll and Bute Council	68,271
East Dunbartonshire Council	68,826
West Dunbartonshire Council	85,410

The Household Enquiry Form (HEF) return rate at completion of the canvass was 79.51%. This is slightly down from 2016 (80.80%).

Local Authority	2017	2016
Argyll and Bute Council	85.40%	85.47%
East Dunbartonshire Council	83.07%	84.77%
West Dunbartonshire Council	69.48%	71.70%

The number of households using our telephone, internet and short message service to return the HEF is shown in the table below.

Year	No. Households	Phone	Text (SMS)	Internet	Total
2017	139,788	14,174	8,513	20,747	42,993

The return using this service for the 2016 Canvass was 40,482.

3.2 Register Updates/Rolling Registration

Since the revised Register was published on 1st December 2017, we have issued 3,095 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, 1,295 Reviews have been carried out since publication in December.

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

The CO provided financial assistance of £70,321 for 2017/18 to help cover the additional costs associated with IER. This money was an initial allocation and the CO ran a Justification Led Bid (JLB) process which was an opportunity to claim any additional IER-related costs over and above the grant award for costs incurred for the financial year ending 31st March 2018. We did not submit a JLB for further IER funding for 2017/18 as the measured/estimated net 'additional' costs of IER were only marginally in excess of the grant already received.

The CO have advised that the 2018/19 funding model will be the same as 2017/18, albeit that efficiency savings will be expected to be made, and that funding will be announced between April and May with payment from May 2018. They are committed to covering the additional costs of IER until 2019/20.

3.4 Fresh Signature for Absent Voters

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

- requiring them to provide a fresh signature if they wish to remain an absent voter, and

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

We wrote to 1,802 absent voters on 8th January 2018 and issued 452 reminders on 1st February 2018.

3.5 Boundary Commission for Scotland (BCS)

The 2018 Review of UK Parliament Constituencies remains ongoing. BCS published its revised proposals for constituencies in Scotland on 17th October for an 8 week consultation period, until 11th December 2017.

The Review is being carried out simultaneously for the whole of the United Kingdom by the 4 Parliamentary Boundary Commissions, and will result in the number of constituencies for the United Kingdom being reduced to 600. The BCS expect to submit their recommendations for constituencies in Scotland in September 2018 and for the resulting constituencies to be used in the General Election in May 2022.

Rules allocate Scotland 53 constituencies out of 600 across the UK, 6 fewer than at present.

3.6 Scottish Government - Consultation on Electoral Reform

Under the Scotland Act 2016 the Scottish Parliament and Government have new powers and responsibilities relating to elections to the Scottish Parliament. This means that the Scottish Parliament now has the power to legislate on electoral registration issues in relation to Scottish Parliament and local government elections and referendums held under legislation which has been approved by the Scottish Parliament.

Reflecting these new powers, the Scottish Government (SG) launched a consultation on various areas of potential Electoral Reform on 19th December 2017. The Valuation Joint Board's Management Team will provide comments to the Scottish Assessors' Association Electoral Registration Committee (the SAA) and they will forward a joint response to the SG. The closing date for responses is 12th March 2018.

4.0 **Recommendation**

Members are asked to note the content of this report.

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 – 2 March 2018**

Subject: Non-Domestic Rating and Council Tax Valuation Progress**1.0 Purpose**

- 1.1 To advise members of the Joint Board of progress in relation to the Assessor's Non-Domestic Rating (NDR) Valuation function.
- 1.2 To update the Joint Board on the actions arising from and the ongoing implementation of the recommendations of, the 'Barclay Review' of NDR.
- 1.3 To advise members of the Joint Board of progress in relation to the Assessor's Council Tax Valuation function.

2.0 Background

- 2.1 The Assessor is required to carry out a general Revaluation of all Non-Domestic properties normally every five years. A general Non-Domestic Revaluation took effect from 1st April 2017 with 13,758 entries having been made in the Valuation Rolls for the Joint Board area with a combined Rateable Value (RV) of £364,654,734.
- 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 were to be entered into Valuation Rolls with effect from 1st April 2017.
- 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 The Report of a review of the Non-Domestic Rating system, established under the chairmanship of Mr Ken Barclay, was published on 22nd August 2017. Assessors were requested to provide Ministers with a proposed Action Plan relating to some of the consistency and transparency issues raised by the end of September 2017 and the Government committed to providing an Implementation Plan before the end of the calendar year.

- 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

All proprietors, tenants and occupiers of properties in the Valuation Roll have a right to appeal their new Rateable Values before 30th September in any Revaluation year

3,564 appeals against 3,457 subjects with a total rateable value of £252,524,355 were received by the statutory deadline. Thus 25.1% of subjects have had their values appealed albeit this reflects 69% of the value in the roll. The appeals are split across the constituent council areas as per the following table which also provides a comparison with the 2010 Revaluation for information

	2010 Revaluation Appeals		2017 Revaluation Appeals	
	No. Appeals submitted	Total Rateable Value under appeal	No. Appeals submitted	Total Rateable Value under appeal
Argyll & Bute	1,543	£55,621,075	1,747	76,524,565
East Dunbartonshire	875	£46,632,705	784	50,641,280
West Dunbartonshire	973	£107,844,880	1,035	125,358,510
VJB area	3,391	£210,098,660	3,566	252,524,355

It may be of interest for members to note that the above include 1,117 appeals submitted by the constituent Councils, forming over 31% of the appeal workload.

Our staff have already commenced appeal discussions with ratepayers and their agents, though the majority of appeals will be disposed of through a series of Valuation Appeal Committee Hearings which have been scheduled throughout 2018 by arrangement with the relevant (Assistant) Secretaries to the Appeals Panels. The statutory requirement is that Revaluation appeals are disposed of by Committees prior to 31st December 2020.

3.1.2 Shooting Rights

820 new shooting rights entries were made in the Valuation Rolls for the DAB VJB area in the week beginning 25 September and, to date, 113 appeals have been received in respect of these.

3.1.3 Appeals (2005 and 2010 Revaluation Cycles)

There has been reasonable progress in disposing of appeals which had previously been referred to the Lands Tribunal. Following a significant period where agents failed to engage in disposal discussions, the period from September 2017 to January 2018, 23 appeals were disposed of leaving some 74 outstanding at the Lands Tribunal.

3.1.4 Maintenance of the Valuation Roll

In the period from September to end of January 2018, 302 changes were made to the Valuation Roll to reflect new, deleted and amended properties bringing the total for the year to date to 816 changes.

3.1.5 The Barclay Review of Non-domestic Rates

The SAA did deliver an Action Plan to the Cabinet Secretary for Finance and the Constitution before 30th September 2017 and the content and implementation of the plan was discussed with the Cabinet Secretary at a meeting on 27th September.

In line with that Action Plan, the SAA has now:-

- (a) Implemented an 'Issues Log' which will record areas of perceived inconsistencies between Assessors and record any action to mitigate these, where appropriate.
- (b) An extensive list of SAA contacts containing both specialists across the whole range of property types and local contacts is now published on the SAA website.
- (c) Local Practice Notes, where they apply, are now published on that same web site.
- (d) A new consultative group has been established with rating surveyors to complement the existing Scottish Business Ratepayers Group.

The Scottish Government did publish its Implementation Plan on 14 December and a copy is attached for member's information (See Appendix 1). Most notably, it reaffirmed the commitment to a 3-yearly revaluation cycle following the 2022 Revaluation. Many of the Barclay Review proposals will be implemented through, or following consultation with, the new Barclay Advisory Group which met for the first time on 30th January.

3.2 Council Tax Valuation

3.2.1 Maintenance of the Council Tax Valuation Lists

In the period between September 2017 and end of January 2018, 272 new dwellings were added to the Council Tax List and 315 were deleted, bringing the total number of additions and deletions in the year to date to 707 and 404 respectively.

3.2.2 Council Tax Proposals and Appeals

In the same period 77 proposals to change property Bands were received and 76 proposals and appeals were disposed of, leaving 120 outstanding.

4.0 Recommendations

4.1 Members are asked to note:-

- (a) The appeal workload arising from the 2017 Revaluation.
- (b) The re-introduction of Shooting Rights and Deer Forests into the Valuation Roll.
- (c) Progress in disposal of appeals relating to the 2005 and 2010 Revaluation cycles.
- (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, and
- (f) The issues arising from, and progress made subsequent to, the Barclay Review Report recommendations.

Person to contact:

David Thomson (Assessor and ERO)

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

Non-domestic rates:

Implementation plan in response to the
Barclay review

December 2017



Scottish Government
Riaghaltas na h-Alba
gov.scot

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MINISTERIAL FOREWORD

In early 2016 the First Minister announced the appointment of Ken Barclay to lead an external review of how non-domestic rates could better reflect economic conditions and support investment and growth. The resulting report published on 22 August 2017 contained 30 recommendations to support growth, improve administration and increase fairness. I reiterate my thanks to Ken Barclay and his team of Professor Russel Griggs OBE, Isobel d’Inverno, Nora Senior CBE and David Henderson for this thorough review.



I was clear during the review that I would respond quickly once it concluded, and did so by way of a parliamentary statement on 12 September 2017. As well as accepting the vast majority of the recommendations, I also chose to add further measures to support investment and growth including several that are unique in the UK, in a package that has been widely welcomed by business. Meanwhile I identified five Barclay recommendations on which I wished to take further time to engage and consider, reflecting the complexity of the issues at hand.

This implementation plan now sets out our response to all of Barclay’s recommendations, together with the Government’s delivery actions. I am grateful for the open and constructive dialogue that I have maintained with business, and across the public and third sector sectors, which has been invaluable in informing these decisions.

While attention now turns to implementation, informed by a stakeholder advisory group and continuing collaboration with delivery partners, I would also take this opportunity to reaffirm my on-going commitment to fair and sustainable non-domestic rates policies. This is reflected in our Draft Budget 2018-19 proposals set out separately today, in line with our clear ambition of Scotland being the best place in the UK to do business.

Derek Mackay MSP
Cabinet Secretary for Finance and the Constitution

INTRODUCTION

1. This implementation plan sets out the Scottish Government's actions in response to the Barclay review of non-domestic rates, which concluded with a report¹ published on 22 August 2017 containing 30 recommendations.
2. In a statement to Parliament² and accompanying publication³ on 12 September 2017, the Cabinet Secretary for Finance and the Constitution outlined substantive responses to 25 of the recommendations, accepting the vast majority, and noting that the remaining five required further engagement and consideration. Following such engagement, a further response was confirmed on 28 November 2017 in respect of council arm's-length external organisations (ALEOs)⁴.
3. This plan now includes substantive responses to all 30 recommendations together with the Government's implementation actions. The measures that we are implementing to promote investment and growth go beyond what Barclay recommended, including several that are unique in the UK, in a package that has been widely welcomed by business.

IMPLEMENTATION APPROACH

4. Our response is based on strengthening our competitive non-domestic rates policies, in line with Scotland being the best place in the UK to do business, and informing our decisions through on-going engagement with business and other stakeholders.
5. With this in mind, we have convened an advisory group comprising a range of stakeholders to consider the implementation detail of a number of the Barclay recommendations. The group's first meeting will be in January 2018.
6. Some recommendations can be implemented administratively and others require the Government to bring forward legislation. The associated detail for each recommendation is set out in this plan, under Barclay's respective groupings of measures to support growth, to improve administration and to increase fairness.

¹ www.gov.scot/Publications/2017/08/3435

² <https://news.gov.scot/speeches-and-briefings/response-to-the-report-of-the-barclay-review-of-non-domestic-rates>

³ www.gov.scot/Topics/Government/local-government/17999/11199/NDRministerialstatement120917

⁴ <https://news.gov.scot/news/sports-arts-and-community-centres-to-keep-rates-relief>

MEASURES TO SUPPORT GROWTH

Barclay recommendation #1

A Business Growth Accelerator – to boost business growth, a 12 month delay should be introduced before rates are increased when an existing property is expanded or improved and also before rates apply to a new build property.

7. The Scottish Government accepts this recommendation.
8. We intend to bring forward secondary legislation to deliver this with effect from 1 April 2018.
9. We are also introducing a further measure in addition. As agreed with the Scottish Assessors, in line with the separate Barclay recommendation 12, new-build properties will only enter the valuation roll once first occupied. As well as being eligible for this measure, new-build properties will benefit from the 'growth accelerator' relief when they enter the valuation roll.
10. This further measure will be implemented administratively with effect from 1 April 2018 under current legislation. Thereafter we will keep arrangements under review and consider legislative requirements in due course.
11. We do not anticipate these support measures being restricted by EU State aid rules.

Barclay recommendation #2

There should be three yearly revaluations from 2022 with valuations based on market conditions on a date one year prior (the 'Tone date').

12. The Scottish Government accepts this recommendation.
13. We intend to bring forward primary legislation to deliver this following the next scheduled revaluation in April 2022 (which as per current legislation will have a valuation 'tone date' two years prior).
14. The subsequent revaluation will therefore take effect in April 2025 with a valuation 'tone date' of April 2024.
15. We will engage stakeholders to consider what other changes are required in light of the shorter revaluation cycle, for example statutory disposal deadlines for valuation appeals.

Barclay recommendation #3

The large business supplement should be reduced.

16. The Scottish Government will consider this recommendation in the context of future budgets, subject to affordability.
17. The Scottish Government is committed to Scotland being the best place to do business the UK, and all non-domestic rates decisions are made in light of this and also of the budgetary context, reflecting budget allocations from the UK Government.
18. The large business supplement will continue to be set annually under secondary legislation.
19. The annual rates poundage for 2018-19 will be uplifted in line with CPI inflation, rather than the higher RPI, as has been called for by business.

Barclay recommendation #4

A new relief for day nurseries should be introduced to support childcare provision.

20. The Scottish Government accepts this recommendation.
21. This will be a 100% relief, and as proposed by Barclay the benefits will be evaluated after the relief has been in place for around three years.
22. We intend to bring forward secondary legislation to deliver this with effect from 1 April 2018.
23. The relief will in certain cases constitute State aid under EU rules, which could limit relief for some ratepayers with larger or multiple properties.

Barclay recommendation #5

Town Centres should be supported by expanding Fresh Start relief.

24. The Scottish Government accepts this recommendation.
25. The eligibility criteria will be widened as follows. The minimum period of prior vacancy will be shortened from 12 to 6 months. And, going beyond Barclay's proposal, eligibility will be widened to all property types. The relief will increase from 50% to 100%. The rateable value upper threshold for eligibility remains at £65,000 per property. The relief will continue to be applicable for up to a year.

26. We intend to bring forward secondary legislation to deliver this with effect from 1 April 2018.
27. We do not anticipate the expanded Fresh Start relief as being restricted by EU State aid rules.
28. Barclay suggested a further measure to support town centres, namely a new discretionary power for councils to apply rates supplements in certain circumstances from 2020; for example out-of-town retailers or distribution warehouses for online retailers.
29. We will consider this further, informed by stakeholder engagement, including through the advisory group that we have convened.

Barclay recommendation #6

There should be a separate review of Plant and Machinery valuations with particular focus on renewable energy sector valuations and statutory improvements to property including sprinkler systems.

30. The Scottish Government accepts this recommendation.
31. We have committed in the first instance to 'fast track' an external review of plant and machinery rateability specifically for the hydropower sector, as early consideration is necessary to help secure inward investment.
32. The terms of reference for this review are:
- to consider the present law governing rating valuation of plant and machinery for hydropower schemes in Scotland; and
 - to recommend any legislative changes required in respect of the extent of rateable property for such schemes, having regard to the financial, technical and other considerations involved.
33. The review will be chaired by Professor David Tretton FRICS FIRR. Further members of the review group will be confirmed in due course.
34. The review will commence in early 2018 and be expected to report to the Scottish Government around the autumn of 2018. We will respond swiftly come that time.
35. We will also engage stakeholders to scope out a separate wider review of plant and machinery beyond the hydropower sector.

Barclay recommendation #7

The effectiveness of the Small Business Bonus Scheme should be evaluated.

36. The Scottish Government accepts this recommendation.

37. Whilst we are committed to the Small Business Bonus Scheme, a review will be undertaken to ensure that we maximise the economic and social benefits of the Scheme.

38. Further detail will be set out in due course. Any findings will be addressed in time for the 2022 revaluation.

MEASURES TO IMPROVE ADMINISTRATION

Barclay recommendation #8

The Scottish Government should provide a 'road map' to explain changes to the rating system and should consult whenever possible on those changes, prior to implementation.

- 39. The Scottish Government accepts this recommendation.
- 40. We are clear that changes to the rating system must and will be informed by on-going engagement with a range of individual ratepayers, representative bodies and delivery partners.
- 41. We will supplement this by publishing a 'road map' of changes to the rating system and promoting this in time for the start of the 2018-19 financial year.
- 42. In particular, this will be informed by the advisory group that we have convened.

Barclay recommendation #9

There should be better information on rates made available to ratepayers – co-ordinated by Scottish Government.

- 43. The Scottish Government accepts this recommendation.
- 44. We are committed to improving information for ratepayers in a number of ways.
- 45. We will continue to enhance our online facility, which includes guidance and a rates calculator:

www.mygov.scot/business/business-premises-rates
- 46. We will continue to engage and be accessible to individual ratepayers and representative bodies. The policy team can be contacted via email at:

BusinessRatesGeneralEnquiries@gov.scot
- 47. We will work with delivery partners, including local authorities and the Scottish Assessors, to improve the information that we collectively make available.
- 48. This work will proceed without delay, and will be discussed at the next meeting of the Scottish Ratepayers Forum in January 2018. It will also be informed by the advisory group that we have convened.

Barclay recommendation #10

A full list of recipients of rates relief should be published to improve transparency.

- 49. The Scottish Government accepts this recommendation.
- 50. We will work with delivery partners to improve transparency in respect of rates relief recipients, in line with considerations of personal data protection.
- 51. This work will proceed without delay and be informed by the advisory group that we have convened.

Barclay recommendation #11

A “rateable value finder” product should be used – to identify properties that are not currently on the valuation roll, so as to share the burden of rates more fairly.

- 52. The Scottish Government accepts this recommendation.
- 53. We will work with delivery partners to implement this recommendation, subject to any procurement considerations, reviewing the associated issues and learning from experiences with similar proprietary products and services used elsewhere in the UK.
- 54. This work will proceed without delay and be informed by the advisory group that we have convened.

Barclay recommendation #12

Assessors should provide more transparency and consistency of approach. If this is not achieved voluntarily, a new Scotland wide Statutory Body should be created which would be accountable to Ministers.

- 55. The Scottish Government accepts this recommendation.
- 56. This recommendation is mainly for the Scottish Assessors. The Scottish Government met with the Scottish Assessors Association (SAA) at an early stage, and requested an action plan by the end of September 2017. This is included in the Annex, as published on the SAA website on 29 September 2017.
- 57. We welcome this constructive response from the SAA, and will continue to work closely with them in respect of delivering this action plan without delay.

Barclay recommendation #13

The current criminal penalty for non-provision of information to Assessors should become a civil penalty and Assessors should be able to collect information from a wider range of bodies.

- 58. The Scottish Government accepts this recommendation.
- 59. The current statutory requirement for proprietors, tenants and occupiers to provide information to the Assessor where requested, to inform valuations, will be widened beyond these parties.
- 60. In practice response rates are often low for such requests for information, and criminal proceedings are rarely if ever pursued in respect of the current criminal offence of failure to provide such information.
- 61. We will therefore replace this with a new civil offence related to the failure to provide information to the Assessor.
- 62. We intend to bring forward primary legislation to deliver this by 2020

Barclay recommendation #14

Standardised rates bills should be introduced across Scotland.

- 63. The Scottish Government accepts this recommendation.
- 64. We will engage local authorities and other interested stakeholders to inform how best to take this forward administratively, in light of contractual arrangements and other practical considerations, whilst duly recognising the autonomy of local authorities in this regard.
- 65. This work will also be informed by the advisory group that we have convened.

Barclay recommendation #15

Ratepayers should be incentivised to sign up for online billing where available except in exceptional circumstances.

- 66. The Scottish Government accepts this recommendation.
- 67. We will engage local authorities and other interested stakeholders to inform how best to take this forward administratively, in light of contractual arrangements and other practical considerations, whilst duly recognising the autonomy of local authorities in this regard.

68. This work will also be informed by the advisory group that we have convened.

Barclay recommendation #16

A new civil penalty for non-provision of information to councils by ratepayers should be created.

69. The Scottish Government accepts this recommendation.

70. We will engage local authorities and other interested stakeholders to inform how best to specify this new measure. This work will also be informed by the advisory group that we have convened.

71. We intend to bring forward primary legislation to deliver this measure by 2020.

Barclay recommendation #17

Councils should refund overpayments to ratepayers more quickly.

72. The Scottish Government accepts this recommendation.

73. This recommendation is mainly for local authorities. The Scottish Government will shortly write to all local authorities in respect of this recommendation, with a view to an administrative rather than a legislative response. However, this approach will be kept under review.

74. This work will also be informed by the advisory group that we have convened.

Barclay recommendation #18

Councils should be able to initiate debt recovery at an earlier stage.

75. The Scottish Government accepts this recommendation.

76. We will engage local authorities and other interested stakeholders to inform how best to specify this change. This work will also be informed by the advisory group that we have convened.

77. We intend to bring forward primary legislation to deliver this measure by 2020.

Barclay recommendation #19

Reform of the appeals system is needed to modernise the approach, reduce appeal volume and ensure greater transparency and fairness.

78. The Scottish Government accepts this recommendation.

79. We recently made improvements to valuation appeal processes, which were in place in time for the 2017 revaluation.

80. In the longer term, the functions of the current Valuation Appeal Committees will transfer to the Scottish Tribunals, noting that these functions extend beyond those related to rating valuation. We are continuing to engage stakeholders as to the associated detail and timetable; for example, it may be appropriate for this transfer to coincide with the next scheduled revaluation in 2022.

81. We will address the principles recommended by Barclay in specifying the arrangements for these functions to be incorporated into the Scottish Tribunals structure.

82. This work will also be informed by the advisory group that we have convened.

MEASURES TO INCREASE FAIRNESS

Barclay recommendation #20

A General Anti-Avoidance Rule should be created to reduce avoidance and make it harder for loopholes to be exploited in future.

83. The Scottish Government accepts this recommendation.

84. A General Anti-Avoidance Rule (GAAR) is already in place for Revenue Scotland in respect of the devolved taxes, but no such arrangement is in place for local authorities in respect of local taxes (non-domestic rates and council tax).

85. The GAAR allows Revenue Scotland to take counteraction against tax avoidance arrangements which it considers to be artificial in relation to devolved taxes, even if the arrangements otherwise operate within the letter of the law.

86. We will engage local authorities and other interested stakeholders to inform how best to specify a GAAR in respect of non-domestic rates. This work will also be informed by the advisory group that we have convened.

87. We will bring forward primary legislation to deliver this measure by 2020.

Barclay recommendation #21

To counter a known avoidance tactic, the current 42 days reset period for empty property should be increased to 6 months in any financial year.

88. The Scottish Government accepts this recommendation.

89. Currently, after a 42-day period of occupation a property can be eligible for empty property relief (e.g. 100% relief for six months for industrial property). This is open to abuse through patterns of occupation aimed at obtaining successive periods of empty relief.

90. We will engage local authorities and other interested stakeholders to inform how best to specify this change. This work will also be informed by the advisory group that we have convened.

91. We intend to bring forward legislation to deliver this measure by 2020.

Barclay recommendation #22

To counter a known avoidance tactic for second homes, owners or occupiers of self-catering properties must prove an intention let for 140 days in the year and evidence of actual letting for 70 days.

92. The Scottish Government accepts this recommendation.
93. Currently, for self-catering holiday accommodation to be entered in the valuation roll (and thereby be liable to non-domestic rates, rather than council tax), it must be made available for letting for a total of at least 140 days in the year in question. However it need not actually be let for any period.
94. This is open to abuse by making a property available to let with no actual intention of letting it. Such properties can then be eligible for 100% rates relief under the Small Business Bonus Scheme, with the outcome that no local tax is paid (neither non-domestic rates nor council tax).
95. We will engage local authorities and other interested stakeholders to inform how best to specify this measure.
96. We intend to bring forward legislation to deliver this measure by 2020.

Barclay recommendation #23

The Scottish Government should be responsible for checking rates relief awarded, to ensure compliance with legislation.

97. The Scottish Government accepts this recommendation.
98. This will be an administrative response, with our approach informed by engagement with local authorities. This work will proceed without delay, and also be informed by the advisory group that we have convened.
99. As an early action, in light of concerns expressed to us about undue application of charity relief to trading arms of charities, we will write to local authorities shortly on this particular matter.

Barclay recommendation #24

Charity relief should be reformed/restricted for a small number of recipients.

100. The Scottish Government accepts this recommendation in part.

101. Barclay specifically recommended that charity relief be ended for council arm's-length external organisations (ALEOs), for independent schools, and for certain commercial use of property by universities.
102. We do not intend to change charity relief or sports club relief eligibility for council ALEOs. However, in light of concerns regarding the continuing expansion of the ALEO approach, we will offset further relief benefit to councils to mitigate against future ALEO expansion. We note that both COSLA and sector stakeholders have welcomed our approach, and will continue to work with them on implementing this detail.
103. We propose to implement in part Barclay's recommendation to end charity relief for independent schools. Having listened carefully to views from the sector, we are unconvinced about the principle or the substance of the current arrangements, and wish to take this opportunity to make improvements. To be clear, many types of organisations undertake commendable and worthwhile activity but do not receive rates relief, and all reliefs must be focused in line with priorities and kept under review in the context of wider budget pressures. It is our assessment that without this relief non-domestic rates will be fair and sustainable for the independent schools sector, as they are for other types of organisation occupying non-domestic property. Accordingly we propose to retain this relief eligibility for special schools, given their particular circumstances, but end it for other independent schools – subject to giving further consideration to how we ensure those independent schools which are not special schools but nonetheless have exceptional circumstances, such as specialist music schools, are also able to retain this relief. We will continue to engage with the sector as we finalise the detail of our proposals, subject to which we intend to bring forward primary legislation to deliver this change by 2020 (this being a change to non-domestic rating provision, rather than to charity law). This notice will allow time for those schools affected to plan ahead.
104. We do not intend to change charity relief eligibility for universities. Whilst we note the points made by Barclay about commercial use of certain university properties, we recognise that a range of charities and other not-for-profit organisations undertake some commercial activity and continue to be eligible for charity relief. Aside from the principle in question there would also be practicability issues in distinguishing commercial from non-commercial use.

Barclay recommendation #25

To focus relief on economically active properties, only properties in active occupation should be entitled.

105. The Scottish Government accepts this recommendation.

106. We anticipate this change as applying to charity relief and to the Small Business Bonus Scheme. It will not apply to the 'growth accelerator', which by its nature will involve properties being unoccupied for refurbishment etc.
107. We will consider discretion for local authorities in the application of this measure for respective properties, so that local circumstances can be accounted for.
108. We will further engage stakeholders to inform how best to specify this change, including through the advisory group that we have convened.
109. We intend to bring forward legislation to deliver this measure by 2020.

Barclay recommendation #26

To encourage bringing empty property back into economic use, relief should be reformed to restrict relief for listed buildings to a maximum of 2 years and the rates liability for property that has been empty for significant periods should be increased.

110. The Scottish Government accepts this recommendation, with one qualification.
111. This qualification is that the proposed supplement for long-term empty property will not be applicable to listed properties.
112. We will enable discretion for local authorities in the application of this measure, so that local circumstances can be accounted for.
113. We will further engage stakeholders to inform how best to specify this change, including through the advisory group that we have convened.
114. We intend to bring forward legislation to deliver this measure by 2020. This notice will allow those ratepayers affected to plan ahead.

Barclay recommendation #27

Sports club relief should be reviewed to ensure it supports affordable community-based facilities, rather than members clubs with significant assets which do not require relief.

115. The Scottish Government accepts this recommendation.
116. We will further engage sector stakeholders to inform how best to specify any change, including through the advisory group that we have convened. In

particular we will ensure that local community facilities continue to be duly supported, meaning that this change will not affect the vast majority of current recipients of this relief.

117. We intend to bring forward primary legislation to deliver this by 2020.

Barclay recommendation #28

All property should be entered on the valuation roll (except public infrastructure such as roads, bridges, sewers or domestic use) and current exemptions should be replaced by a 100% relief to improve transparency.

118. The Scottish Government does not accept this recommendation.

119. Whilst it could be beneficial to have better valuation information for those properties currently excluded from the valuation roll, the administrative burden on Assessors and businesses does not warrant implementing this when there is no intention to levy non-domestic rates. Moreover, there could be State aid implications with ending a measure that pre-dates EU accession (i.e. exclusions from the valuation roll that have been in place since before 1973) and replacing it with a new relief that could constitute State aid.

Barclay recommendation #29

Large scale commercial processing on agricultural land should pay the same level of rates as similar activity elsewhere so as to ensure fairness.

120. The Scottish Government does not accept this recommendation.

121. Certain agricultural property is currently excluded from the valuation roll, and however this exclusion is defined there will be a cut-off point open to interpretation. We are not convinced there is sufficient cause to re-define the current scope of the exclusion, in the context of the important contributions made to the economy by the agricultural sector.

Barclay recommendation #30

Commercial activity on current exempt parks and Local Authority (council) land vested in recreation should pay the same level of rates as similar activity elsewhere so as to ensure fairness.

122. The Scottish Government accepts this recommendation.

123. We will further engage local authorities and other stakeholders to inform how best to specify this change.
124. We intend to bring forward primary legislation to deliver this by 2020

**SCOTTISH ASSESSORS ASSOCIATION (SAA):
ACTION PLAN⁵ IN RESPONSE TO BARCLAY RECOMMENDATION 12**

Para	Recommendation	Action Plan 29 September 2017	Action Plan Timeline
Rec 12	Assessors should provide more transparency and consistency of approach. If this is not achieved voluntarily, a new Scotland wide Statutory Body should be created which would be accountable to Ministers	Detail provided for 4.63(a)-(j)	Immediate
4.63(a)	All ratepayers should have access to consistent levels of service and advice, regardless of where they are located in Scotland	SAA will undertake an audit to identify variations in current service standards. Where significant differences are identified an issues log shall be created, maintained and action taken to provide mitigation and remedy. In addition the SAA shall undertake consultation with key stakeholders with a view to identify perceived service standard inconsistencies with a view to establishing a suite of national service standards.	Issues log established 1 October 2017. Initial consultation with stakeholders 1 November 2017 to 31 December 2017 Progress to be reported to the Scottish Ratepayers Forum and anticipated Scottish Rating Surveyors Forum. Outcome to be reported in SAA Annual Report.
4.63(b)	Assessors should consider an account manager based approach with named individuals in an Assessor's office given the role of key contact for individual sectors or property types within an individual area	At the national level a system of property category coordinators who could be considered "national account managers" is already in place through the SAA committee structure, working groups and practice note authors. SAA will publish on the SAA website the contact details for each national property category coordinator. At the local level Assessors shall provide contact names for each locality.	National property category coordinators list updated and checked for publication by 1 November 2017. Local contact names for each locality to be published online by 1 November 2017. Online publication may involve website development costs.

⁵ published at <https://www.saa.gov.uk/wp-content/uploads/2017/09/Barclay-Report-SAA-Recommendation-12-action-plan-20170929.pdf>

Para	Recommendation	Action Plan 29 September 2017	Action Plan Timeline
4.63(c)	Where local practice notes are used for valuation of any property, these must be made available online to all ratepayers	Currently where they exist Local Practice Notes are in the main made available on individual Assessor web sites. In order to improve the stakeholder journey the SAA shall conduct an audit of all existing Local Practice Notes with a view to making these accessible on the SAA website as an overall suite of national and local Practice Notes.	Audit completed by 1 November 2017. Publication by 1 January 2018. Online publication may involve website development costs.
4.63(d)	Where the Assessors propose to change valuation practice notes this must be done in consultation with relevant external bodies and draft notes must be published online for comment for an appropriate period before they are finalised;	In advance of revaluations the SAA commits to undertake consultation, within the limitations which the revaluation timetable imposes, on proposed SAA Valuation Practice Notes, drawing particular attention to instance of significant change. Where published Practice Notes are subject to change following representation, appeal activity, or harmonisation requirements the SAA shall give notification of these changes through the SAA web site.	Notification of changes will be made from 1 October 2017. Consultation will precede the 2022 revaluation and will be timetabled as part of the R2022 plan.
4.63(e)	The point at which new build property is added onto the valuation roll should be consistent	The SAA has provided its support to the policy to see new build properties enter the Valuation Roll on occupancy and action on this matter has already been taken. The SAA would welcome the opportunity for discussions with the Government in order to establish clarity and examine the practical implications of this policy.	Immediate hold on new entries for unoccupied properties. Clarity on policy proposals required for 1 October 2017 with the practical implications closely examined in the short term. Legislative measures are likely to be required in the medium of long term

Para	Recommendation	Action Plan 29 September 2017	Action Plan Timeline
4.63(f)	The Scottish Assessors Association (SAA) should produce and publish an annual report on valuation practice and outcomes. This is particularly important in a revaluation year where the report should be substantive and highlight the average and range of movements in rateable value across council areas and sectors, any changes to valuation methodologies and summarise engagement with national and local trade bodies.	The SAA shall publish its first annual report during June 2018. In addition a report specifically reflecting on revaluations and their implications shall also be published at the appropriate time.	30 June 2018
4.63(g)	Assessors should work through the SAA to standardise the level of service they provide, in particular to assist those ratepayers looking to build new or improve existing property to help them determine the potential estimated rateable value that will result	While the provision of estimated values is currently a non-statutory activity the SAA recognises the significance and potential benefits to both small and large non-domestic property occupiers. The capacity to meet this requirement is limited due to the requirement to continue to operate statutory functions in a challenging budgetary environment.	Clarity on the legal mandate to provide estimated values and indemnity for Assessors providing estimates is required and the SAA will work with Government and RICS to reach this clarity with immediate effect. As soon as this issue is resolved all Assessors will provide estimated values. SAA will monitor demand and timeframe for delivery which will be conditional upon resources with particular reference to the willingness of valuation authorities to fund non-statutory activities.

Para	Recommendation	Action Plan 29 September 2017	Action Plan Timeline
4.63(h)	The Assessors should provide more information on the evidence used at each revaluation to support valuations. While we appreciate that this will require detailed consideration in terms of what can be made available within the boundaries of data protection and commercial sensitivity, at the minimum ratepayers should be informed which comparator rental properties were used to inform their valuation	SAA recognises the need to make more information surrounding the valuation levels adopted accessible and shall, following detailed consideration of data protection and commercial sensitivity issues along with consultation with stakeholders provide details of how this may be taken forward.	Online publication will involve website development costs and may require a legal gateway.
4.63(i)	Appointments to the SAA should be more transparent	The current Constitution of the SAA that provides for the appointment of office-bearers shall be made available on the SAA website along with the names and contact details of the present office-holders.	1 October 2017
4.63(j)	Minutes of meetings with sector representatives should be published (with any commercially sensitive data redacted as necessary).	Minutes of meetings held between the SAA and the Scottish Ratepayers Forum are already published on the SAA website. The SAA intends to overhaul its consultation framework to increase accessibility and widen reach. SAA shall review the current position with the intention of publishing minutes of all meetings with external bodies, organisations and stakeholders, subject to the approval of parties present.	Complete review of consultation framework by 1 December 2017 Publication of minutes of all meetings held after 1 October 2017. Online publication may involve website development costs.

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Assessor & Electoral Registration Officer

Valuation Joint Board – 2 March 2018

Subject: Code of Good Governance

1.0 Purpose

- 1.1 To seek Joint Board Members' approval of a Local Code of Good Governance for the Joint Board.
- 1.2 To report on the completion of a self-assessment of the Joint Board's compliance with best practice in Good Governance.
- 1.3 To approve the Action Plan arising from the above self-assessment.

2.0 Background

- 2.1 The report 'Delivering Good Governance in Local Government: Framework', published by CIPFA in association with Solace in 2007, set the standard for local authority governance in the UK. CIPFA and Solace reviewed the Framework in 2015 to ensure it remained 'fit for purpose' and published a revised edition in spring 2016. The new Delivering Good Governance in Local Government: Framework (CIPFA/Solace, 2016) applies to annual governance statements prepared for the financial year 2016/17 onwards.
- 2.2 The Action Plan contained in the External Audit of the Joint Board for 2016/17 recommended that DABVJB develop a Local Code of Good Governance and publicly report on its compliance with this Code for 2017/18.
- 2.3 At its meeting on 27 September 2017 the Joint Board approved:-
 - (a) The development of a Local Code of Good Governance for the Joint Board.
 - (b) The completion of a self-assessment of the Joint Board's compliance with best practice in Good Governance

3.0 Current Position

- 3.1 A Code of Good Governance has been developed by the Assessor & ERO and is attached (Appendix 1) for Members' consideration.
- 3.2 A self-assessment of the Joint Board's compliance with the CIPFA Good Governance Framework has now been completed by the Joint Board's Management Team, with support from the Treasurer and WDC's Internal Audit service.

- 3.3 The results of the self-assessment have been used to inform the development of a Good Governance Action Plan which is attached (Appendix 2) for Members' consideration.

4.0 Next Steps

- 4.1 The Assessor and other responsible parties identified in the Plan, including Members, will implement the Action Plan.
- 4.2 The development of a Local Code of Good Governance and the completion of a self-assessment against the CIPFA framework will be used to inform and support the Annual Governance Statement and help evidence the Joint Board's governance arrangements to Auditors as required.
- 4.3 A self-assessment will be carried out annually to ensure that Governance arrangements continue to comply with best practice and the CIPFA Guidance.

5.0 Issues for Members Consideration

- 5.1 The Action Plan contains a number of issues which require consideration and policy decisions by Members. These are included at Appendix 3 for Members' consideration and direction.
- 5.2 In considering the issues referred to at 5.1, Members may wish to note that the Framework is designed for application within Councils and that its component parts may, therefore, be more applicable and proportionate to such large complex organisations than to Valuation Joint Boards.

6.0 Recommendations

- 6.1 Members are asked to:-
- (a) Approve the Local Code of Good Governance for the Joint Board.
 - (b) Note the completion of a self-assessment of the Joint Board's compliance with best practice in Good Governance.
 - (c) Approve the Good Governance Action Plan.
 - (d) Consider and, where appropriate, decide upon the issues contained in Appendix 3

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LOCAL CODE OF GOOD GOVERNANCE

Dunbartonshire and Argyll & Bute Valuation Joint Board is fully committed to the principles of sound governance and good management.

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

Arising from the above functions, the Joint Board's stated Business Mission is 'To professionally compile and maintain the Valuation Rolls, Council Tax Valuation Lists and Registers of Electors for the Argyll & Bute, East Dunbartonshire and West Dunbartonshire Council areas'.

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

To fulfil our Mission and achieve our Aims we are committed to:-

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

The Joint Board's approach to Governance is underpinned by the above Mission, Vision and Commitment statements along with the following 'Core' elements:-

- **Code of Corporate Governance**
- **Standing Orders**
- **Financial Regulations**
- **Scheme of Delegation**
- **Service Plans**

The complete Governance framework, however, includes the elements contained in the tables below which are collated together under the Principles of Good Governance contained in the 2016 CIPFA publication "Delivering Good Governance in Local Government" and its accompanying Framework.

To ensure that the Board's Governance systems and structures are appropriate, informed and measured in a proportionate manner, a self-assessment against the CIPFA Framework will be completed on an annual basis with any gaps being identified for improvement action. Action Plans will identify the person responsible for delivery of the improvement and the expected timescale for implementation. It will be regularly reviewed by the Assessor & ERO's Management Team.

The completion of the self-assessment will also inform and support the Annual Governance Statement which is submitted with the Annual Report.

It should be noted that DABVJB is a small organisation in the context of most local government bodies and its Governance arrangements are proportionate to its size and complexity.

The following does include some duplication as the elements listed provide compliance with more than one of the Principles.

1. Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law
<ul style="list-style-type: none"> • Code of Corporate Governance • Code of Conduct for Employees • Registers of, and Guidance on, Hospitality, Gifts and Conflicts of Interest • RICS Professional Ethics

- Constituent Councils' Codes of Conduct for Members
- Strategy for the Prevention and Detection of Fraud & Corruption
- Confidential Reporting (Whistleblowing) Policy
- Business Irregularities Procedure
- National Fraud Initiative

2. Ensuring openness and comprehensive stakeholder engagement

- Annual Report
- Publication Scheme and Guide to Information
- DABVJB and SAA websites
- Public Performance Reports including KPI targets and performance
- Published Board Minutes
- Customer and Staff Satisfaction Surveys
- Comments and Complaints Procedure
- Participation Strategy
- Service Level Agreement
- Scottish Assessors Association Constitution

3. Defining outcomes in terms of sustainable economic, social, and environmental benefits

- Statutory Functions
- Vision, Mission and Commitments
- Service Plan
- Reporting Framework
- Risk Management Policy and Risk Registers
- Equality Policy

4. Determining the interventions necessary to optimise the achievement of the intended outcomes

- Member/Chief Officer engagement
- Detailed Budget Planning based on operational requirements
- Budgetary Control Process with established criteria for intervention
- Prudential Reserve Policy
- Risk Registers with mitigations and planned actions
- Staffing Reviews
- Service Plans

- Detailed operational timetables
- Project timelines, Task Register and Helpdesk
- Electoral Commission Performance Standards, Guidance and Bulletins
- Modernising Electoral Registration Programme Guidance and advice
- SAA and RICS Practice Notes

5. Developing the entity's capacity, including the capability of its leadership and the individuals within it

- Annual review of staffing included in Service Plan
- Chief Officer Performance and Development Policy
- Staff Personal Development Plans
- Continuing Professional Development requirements for surveying staff.
- Benchmarking and comparisons with other Assessors/EROs
- Service Level Agreement with West Dunbartonshire Council for Support Services
- Membership of, and participation in, Scottish Assessors Association
- Staff Complement Model
- Clear roles for officers through Job Descriptions
- Standing Orders
- Financial Regulations
- Scheme of Delegation
- Training and presentations to Members
- Staff Induction Procedures
- AEA qualifications
- Staff Core Training requirements/Training Log
- Health & Safety Policy including Risk Assessments
- Several Health & Wellbeing/Support Services and Policies in place.

6. Managing risks and performance through robust internal control and strong public financial management

- Risk Management Strategy/Procedures/Risk Registers/Action Plans
- Business Continuity Plan
- Service Plans
- KPI Targets and Performance Reports
- External and Internal Performance Reports
- Reporting Framework
- Public Notice of Board Meetings and Publication of Minutes
- Internal and External Audit arrangements

- Collated Audit Action Plan
- Annual Governance Statement
- Public Scrutiny of Valuation Roll, Council Tax Lists and Electoral Register
- Appeals Processes to various judicial and quasi-judicial bodies.
- Prevention of Fraud & Defalcation Procedures
- ICT Strategy including Physical and other Security measures
- Data Protection Policy
- Freedom of Information Policy, Model Publication Scheme and Guide to Information
- Data Sharing Arrangement
- Financial Regulations, Annual Budgeting and Budget Monitoring
- Ordering and Invoicing Procedures
- Procurement Policy and procedures

7. Implementing good practices in transparency, reporting and audit to deliver effective accountability.

- DABVJB and SAA web sites
- Annual Report/Management Commentary and Board Minutes Published
- Public Performance Report and KPIs
- Annual Self-Assessment of Governance CIPFA Good Governance Framework
- Annual Statement of Assurance
- Audit Action Plans approved by Board and contained in Collated Audit Action Plan
- Electoral Commission Performance Standards and Reporting Requirements
- Barclay Review Action List
- Scottish Assessors' Association Constitution
- Electoral Management Board Directions and Advice

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD
CODE OF CORPORATE GOVERNANCE SELF ASSESSMENT ACTION PLAN

Name	David Thomson	Designation	Assessor & Electoral Registration Officer
Date	December 2017	Year	2017/18

The Areas for action below have been identified from a combination of:-

- (a) Where the 2017/18 self-assessment scores were below 7*, and
- (b) Where outcomes are relatively deliverable, regardless of the self-assessment score.

*Note, however, that not all low scores will be acted upon immediately, or possible even at all, as the framework contains prompts reflecting areas of governance and function which are less pertinent to the Valuation Joint Board's statutory functions.

Framework Reference	Areas requiring Improvement	Responsibility	Target Date for Delivery	Progress/Additional Comments
Principle 1: Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law				
1.1	Consider specific induction training for VJB members	Joint Board	March 2018	Option to be put to Joint Board for implementation when next Board is established.
	Implement Staff sign-off of their individual compliance with Code of Conduct for staff	Assessor & ERO	March 2018	
	Consider a Code of Conduct for Joint Board members	Joint Board	March 2018	Development and implementation of a Code to follow, if deemed necessary by Joint Board. Note, however, that the Codes of Conduct applied within each Council have a statutory basis and extend to memberships of Committees and other appointments.
1.4	Consider Register of Interests for Members	Joint Board	March 2018	Development and implementation of a Code to follow, if deemed necessary by Joint Board. Note, however, that Members currently register all relevant interests in their own Councils' Registers and 'Declarations of Interest' is a standing item on Joint Board Meeting agendas.
	Review Anti-Fraud & Corruption Policy in line with WDC update	Assessor & ERO	June 2018	See Principle 6: 3.3 below
2.2	Consider the requirement and appropriateness of ethical awareness training	Assessor & ERO	June 2018	Further Guidance on requirement necessary
2.3	Introduce ethical values into 'Person Specifications' if/when appropriate.	Recruiting Managers	See Comments	This will be done on a rolling basis in advance of any recruitment process, following guidance from WDC HR&OD.
2.4	Consider the inclusion of ethical values in commercial contract terms.	Management Team	See Comments	During Procurement or other implementation of contracts. Advice will be taken from WDC's Procurement and Legal Services, as appropriate, to ensure compliance with statute.

2.4	Consider ethical values in future reviews of WDC SLA	Assessor & ERO/ Treasurer	December 2019	Or at any earlier review of SLA
Principle 2: Ensuring openness and comprehensive stakeholder engagement				
1.2	Publish all Board papers, including agendas, in advance of Board meetings.	Assessor & ERO	March 2018	
1.3	Provide option appraisals with costs and benefits to Board, where appropriate	Board Report Authors	Immediate effect	As required by nature of the report
1.4	Develop an overall Communication Strategy (to reflect existing relationships)	Assessor & ERO	TBC*	See self-assessment for various requirements of a Communications Strategy. *This will require input from, and thereby has a dependency on, WDC Communications.
Principle 3: Defining outcomes in terms of sustainable economic, social, and environmental benefits				
1.4	Review Risk Management Strategy and Procedures	Assessor & ERO	June 2018	See also Principle 6 below
Principle 4: Determining the interventions necessary to optimise the achievement of the intended outcomes				
1.1 and 2.7	Provide option appraisals with costs and benefits to Board to inform decision making, where appropriate. Options to include scenario planning for the budget setting process.	Board Report Authors	Immediate effect	As required by nature of the report
2.8	Improve medium/longer term budgetary planning	Assessor & ERO and Treasurer	March 2018	Ties with scenario planning referred to above.
3.1 et seq	Implement a Financial/Budget Setting Strategy which covers the medium term	Assessor & ERO and Treasurer	March 2018	Ties with scenario planning referred to above.
Principle 5: Developing the entity's capacity, including the capability of its leadership and the individuals within it				
1.4	Develop a Workforce Plan	Assessor & ERO	TBC*	This will require a significant input from, and have a dependency on, WDC HR&OD
2.1	Develop written definitions of roles of Clerk and Treasurer	Assessor & ERO/ Treasurer/Clerk	June 2018	
2.2	Review Standing Orders, Financial Regulations, Scheme of Delegation to ensure currency	Assessor & ERO	Annually	Initial review prior to June 2018. Annual Review does not imply annual revision.
Principle 6: Managing risks and performance through robust internal control and strong public financial management				
1.1	Review Risk Management Strategy	Assessor & ERO	June 2018	
2.3	Consider establishment of a Scrutiny Committee	Joint Board	February 2018	Assessor & ERO to present option to Joint Board for consideration. Note however, that the best practice recommendation/framework requirement is set within the context of a complex organisation with multiple Standing Committees and Cabinet/Executive structure. Thus, the requirement for a Scrutiny Committee may be disproportionate in the context of a smaller Joint Board.
2.4	Board's views on the adequacy of service planning and progress reports to be sought.	Joint Board	February 2018	Assessor & ERO to present option to Joint Board for consideration

3.3	Update Fraud and Defalcation Procedures to ensure compliance with CIPFA guidance and in line with WDC review	Assessor & ERO	June 2018	Dependency on completion of similar WDC Review.
3.5	Consider establishment of an Audit Committee	Joint Board	February 2018	Assessor & ERO to present option to Joint Board for consideration. Note however, that the best practice recommendation/framework requirement is set within the context of a complex organisation with multiple Standing Committees and Cabinet/Executive structure. Thus, the requirement for an Audit Committee may be disproportionate in the context of a smaller Joint Board.
4.1	Appoint a Data Protection Officer	Assessor & ERO	May 2018	Relevant training has been arranged for March 2018
	Ensure that requirements of the GDPR are implemented	Assessor & ERO	May 2018	
	Implement Data Sharing Agreements where necessary	Assessor & ERO	Ongoing	Several DSAs already exist for various areas of function
	Implement Records Management Plans Improvement Actions	Depute Assessor & ERO	Ongoing	See separate Action Plan. Progress Update Review to be completed.
4.2	Collate a Data Sharing Agreement Register	Assessor & ERO	May 2018	
4.3	Carry out review of PTO information in Valuation Roll and implement consistency improvements	Valuation Roll Data Quality Group	March 2018	
Principle 7: Implementing good practices in transparency, reporting, and audit to deliver effective accountability				
1.2	Improve transparency of NDR system in line with Barclay Review recommendations.	Assessor	Ongoing	See separate Scottish Assessors Association 'Barclay Review' Action Plan, Issues Log and revised Consultation Framework to
2.3	Report outcomes of Good Governance self-assessment and improvement actions arising.	Assessor & ERO	March 2018	Subject to Board approval
3.2	Seek assurance that Internal Audit Comply with CIPFA Statement on role of Int Audit	Assessor & ERO	March 2018	
	Seek assurance that Int Audit complies with Public Sector Audit Standards	Assessor & ERO	March 2018	

DABVJB CODE OF CORPORATE GOVERNANCE SELF ASSESSMENT ACTION PLAN
ACTIONS FOR MEMBERS' CONSIDERATION AND POLICY DECISION

Action Plan Point	Issue to be considered/decided upon	Comments and Considerations
1.1.1	Implementation of Joint Board-specific induction training for new Members to supplement the induction training provided by their own Councils.	Any induction training would be to supplement that which Councils offer and would generally be limited to the Joint Board's functions. An 'Introduction to the Functions of the Assessor' paper is currently provided to new Members.
1.1.1	Implementation of a Joint Board Code of Conduct for Members to complement the Codes applied in Members' own Councils.	Note that the Codes of Conduct applied within each Council have a statutory basis and extend to memberships of Committees and other appointments. Note, however, that the Codes of Conduct applied within each Council have a statutory basis and extend to memberships of Committees and other appointments.
1.1.4	Implementation of a Joint Board Register of Interests for Members to supplement the Registers applied in Members' own Councils.	Members currently register all relevant interests in their own Councils' Registers and 'Declarations of Interest' is a standing item on Board Meeting agendas. An alternative approach would be to provide links to Councils' Registers of Interests on VJB web site.
6.2.3	Joint Board to consider the requirement/appropriateness of establishing a Scrutiny Committee .	The CIPFA framework describes the roll of scrutiny as follows:- "The role of scrutiny is to review policy and to challenge whether the executive has made the right decisions to deliver policy goals. The scrutiny committee is able to provide a long term view of strategic issues and also to look in detail at key aspects of the authority's operations. This is different from the role of the audit committee". Note however, that the best practice recommendation/framework requirement is set within the context of a complex organisation with multiple Standing Committees and Cabinet/Executive structure. Thus, the requirement for a Scrutiny Committee may be disproportionate in the context of a smaller Joint Board with a less complex governance structure.
6.2.4	Joint Board to consider the adequacy of the Service Planning and Progress Reports provided to the Board by officers.	The 2015/16 External Audit report welcomed the Board's approach to performance reporting.
6.3.5	Joint Board to consider the requirement/appropriateness of establishing an Audit Committee .	The CIPFA framework describes the roll of Audit as follows:- The purpose of Audit Committees "is to provide those charged with governance independent assurance on the adequacy of the risk management framework, the internal control environment and the integrity of the financial reporting and annual governance processes". Note however, that the best practice recommendation/framework requirement is set within the context of a complex organisation with multiple Standing Committees and Cabinet/Executive structure. Thus, the requirement for an Audit Committee may be disproportionate in the context of a smaller Joint Board with a less complex governance structure.

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD**Report by Assessor & Electoral Registration Officer****Valuation Joint Board – 2 March 2018**

Subject: Personnel Policy – Recruitment & Selection Policy**1.0 Purpose**

- 1.1 To seek members approval of a Recruitment & Selection Policy.
- 1.2 To seek members approval of an associated Managers Guidance document.

2.0 Background

- 2.1 The Valuation Joint Board generally aligns its Personnel Policies with those of West Dunbartonshire Council (WDC).
- 2.2 The Valuation Joint Board has never operated a Recruitment Policy specific to the Board. Rather the Joint Board aligned its recruitment practices with those contained in the pertinent WDC Policy.

3.0 Progress

- 3.1 In July 2017 West Dunbartonshire Council revised their comparable Policy to align with current practices and to include a Guaranteed Interview Scheme for Carers.
- 3.3 A revised 'Recruitment and Selection' Policy which similarly effects that guarantee and which reflects the management structures and functions of the Joint Board was drafted is attached (Appendix 1) for Members' consideration.
- 3.4 To support the operation of the Policy and provide detailed advice on its application, a 'Managers Guidance' document has been drafted and is also attached (Appendix 2) for members' consideration
- 3.5 The revised Policy has been reviewed by the relevant trade union and no objection has been made.
- 3.6 Further, the revised policy has been Equality Impact Assessed and a copy is attached (Appendix 3) for Members' information.
- 3.7 The revised Policy was approved by the Board's Management Team in November 2017.

4.0 Recommendations

4.1 The Valuation Joint Board is asked to:

- (a) Approve the revised 'Recruitment & Selection' Policy.
- (b) Approve the associated 'Recruitment & Selection - Managers Guidance' document.

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*Dunbartonshire and Argyll & Bute
Valuation Joint Board*

Dunbartonshire and Argyll & Bute Valuation Joint Board

Recruitment and Selection Policy

Recruitment and Selection Policy
Review Cycle: To align Policy with WDC and include 'Guaranteed Interview' and 'Flexible Recruitment' schemes

Version	Author	Approved	Date
v0.1 draft	D Thomson		August 2017
V0.2 draft	D Thomson		November 2017
V1.0d	D Thomson	MT approved	November 2017
MT approved	D Thomson		March 2018

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Recruitment and Selection Policy

1. INTRODUCTION

- 1.1 Dunbartonshire and Argyll & Bute Valuation Joint Board (The Joint Board) recognises that delivery of its statutory functions and the achievement of its aims are dependent on the recruitment and retention of a skilled and committed workforce. The Joint Board's Recruitment and Selection Policy, procedures and practices are designed to help secure this. Equality of opportunity is an integral part.
- 1.2 The Recruitment and Selection Policy provides a framework to ensure that recruitment and selection result in the fair appointment of the most suitable person for the job.

2. SCOPE

- 2.1 This Policy, Procedure and supporting Managers Recruitment and Selection Guidance applies to all employees within Dunbartonshire and Argyll & Bute VJB.
- 2.2 The Joint Board will ensure that good equal opportunities practice underpins the operation of this policy and the policy will apply to all applicants and employees irrespective of age; disability; sex; gender re-assignment; race; religion or belief; sexual orientation; marriage and civil partnership; and pregnancy and maternity.

3. KEY PRINCIPLES

- 3.1 This policy aims to:
- provide an effective framework to ensure sufficient candidates are encouraged to apply
 - assist with distinguishing between suitable and unsuitable candidates
 - ensure all recruitment and selection practices comply with legislation and are clear, valid and consistently applied by those involved in recruitment and that they provide fair and equitable treatment for those who apply for work
 - ensure that selection decisions and criteria are based directly on the demands and requirements of the job and the competencies identified as necessary for satisfactory performance and ensuring that all appointments are made on merit
 - ensure recruitment campaigns attract sufficient applications
 - develop and maintain procedures which will assist in ensuring the appointment of the most suitable candidate
 - ensure that advertising, recruitment and selection methods are cost effective and appropriate to the post

4. LEGISLATIVE CONTEXT

- 4.1 This policy complies with the Joint Board's legal obligations under the following key employment legislation:
- The Equality Act 2010
 - Data Protection Act 1998
 - The Rehabilitation of Offenders Act 1974 (Exclusions and Exceptions) (Scotland) Order 2003 as amended
 - Access to Medical Reports Act 1988
 - Immigration Asylum and Nationality Act 2006

- Employment Rights Act 1996
- The Police Act 1997 (Criminal Records) (Scotland) Amendment Regulations 2012

5. APPLICATION OF POLICY

- 5.1** To support the application of this policy separate Recruitment and Selection Guidance has been developed.

6. COMPLAINTS

- 6.1** Applicants have the right to complain if they feel that they have been unfairly treated at any stage of the recruitment and selection process and/or are dissatisfied with the feedback given. Applicants should write to the Assessor & ERO who will have the complaint investigated by a Senior Officer within the organisation.
- 6.2** The Assessor & ERO will give a response to the applicant, in writing, within 10 working days. However, internal applicants can take further steps if they continue to be dissatisfied, as follows:
- **Internal** applicants should refer to the Joint Board's Grievance Procedures, to consider the matter further
- 6.3** These steps do not detract from any applicants' right to complain.

7. ROLES AND RESPONSIBILITIES

In order to support the application of this policy and procedure the following roles and responsibilities will apply:

The Joint Board

- 7.1** The Joint Board has a responsibility to provide a robust recruitment and selection policy and process to underpin legislative requirements. The Joint Board will ensure that training is provided for those involved in the recruitment and selection process and ensure that recruitment and selection are undertaken in a fair, open and transparent way.

Recruitment Panel

- 7.2** The members of the Recruitment Panel need to be familiar with the Recruitment and Selection Policy, Procedure and Guidance and to have undertaken training specific to these as appropriate. They are required to declare any potential conflict of interest relating to candidates.

West Dunbartonshire Council Human Resources

- 7.3** Monitoring the effectiveness of the Recruitment and Selection Policy, Procedures and Guidance and updating this in line with changes to legislation, guidance and best practice.
- 7.4** Providing administrative support and guidance to support the recruitment process.

Occupational Health

- 7.5** Undertaking Pre-employment Health screening on preferred applicants and providing the Chair of the Recruitment Panel with information on the fitness of those applicants for the post for which they are the preferred applicant. Evidencing the justification where a preferred applicant is deemed not fit to undertake a post.

Applicants

- 7.6** Completing accurately all necessary paperwork for any vacancy that they have applied for and, where appropriate, attending Occupational Health for Pre-employment Health Screening
- 7.7** Full details of the roles and responsibilities are detailed in the Managers Guidance

8. REVIEW AND MONITORING

- 8.1** The policy will be updated to incorporate any relevant change to legislation or best practice as required.

PROCEDURES

Note that all administrative support for the Recruitment and Selection processes is provided by the HR&OD Service of West Dunbartonshire Council (WDC). All reference to 'HR Connect' and 'HR Online' should be read as meaning the HR support available through WDC and the intranet HR facilities provided by WDC, respectively. 'Talentlink' is the on-line tool through which all recruitment and selection are managed.

Occupational Health support is provided by a third party, through WDC.

1. INTRODUCTION

- 1.1 The procedures have been developed to provide managers with the steps to be followed at the different stages of the recruitment and selection processes and in particular how to fill a post.
- 1.2 A Recruitment and Selection Process Map containing the salient parts of the process can be found within the Recruitment and Selection pages within HR Online.
- 1.3 Recruitment and Selection Managers' Guidance has also been prepared for managers seeking more detailed information regarding the recruitment and selection processes.

2. STEP 1 - PREPARING TO RECRUIT

- 2.1 The first step in successful recruitment and selection is ensuring that an up to date and accurate Job Profile (including Person Specification) is available. The inclusions of requirements in a job description or person specification which are unnecessary or seldom used are likely to lead to indirect discrimination. Managers should review job descriptions and person specifications each time they decide to fill a post.
- 2.2 When a new post is created a new job profile will require to be developed and submitted for job evaluation for a grade to be established. Guidance regarding producing a job profile can be found within the Job Evaluation pages within HR Online.
- 2.3 In order to request that the post is evaluated the manager must complete the Establish Change Form to enable to the position to be added to the establishment and trigger the job evaluation process. Once the post has been added to the establishment and evaluated the manager must complete the Recruitment Request Form found on HR Online. Guidance on the completion of the person specification form can be found within the Recruitment and Selection pages of HR Online.
- 2.4 The Recruitment Request Form contains questions which assist managers in the completion of the form. Any queries regarding the form can be made by contacting HR Connect. The form should be submitted by the manager and is then approved by the appropriate HR Business Partner and relevant Senior Manager.
- 2.5 The Recruitment Request Form allows the Chair of the Panel to inform HR Connect if either screening questions or application questions require to be added on the recruitment portal. More information regarding questions that can be used to assist in the recruitment and selection process can be found within the Recruitment and Selection pages on HR Online.
- 2.6 Authorisation for Chief Officer appointments must be obtained from the Joint Board.

3.0 STEP 2 – ADVERTISING

- 3.1 All vacancies are advertised on the myjobscotland.com website
- 3.2 Other means of advertising relevant vacancies, such as through professional journals, may also be appropriate.
- 3.3 Support for Recruitment Campaigns for senior posts should be obtained from the Employment Policy and Practice Section of WDC HR&OD.

4.0 STEP 3 – SHORT LISTING

- 4.1 Managers must not make recruitment decisions that are directly or indirectly discriminatory as defined by the Equality Act 2010.
- 4.2 Information regarding the composition of Recruitment Panels can be found in the Recruitment and Selection Managers' Guidance.
- 4.3 The Chair of the Panel is responsible for managing the vacancy through Talentlink.
- 4.4 The panel members will assist in short listing the candidates who meet the essential and /or desirable criteria (as appropriate) as detailed on the person specification. Guidance how to shortlist can be found within the Recruitment and Selection Pages of HR Online.
- 4.5 The Chair of the Panel updates the outcome of shortlisting on Talentlink, contacts the successful candidates to schedule interviews and notifies the unsuccessful candidates via Talentlink.
- 4.6 The Joint Board operates the double tick initiative as defined by Jobcentre plus. The Joint Board is committed to interviewing all applicants with a disability who meet the essential criteria for a job vacancy and consider them on their abilities.

5.0 STEP 4 – SELECTION PROCESS

- 5.1 The Chair of the Panel and panel members should meet to prepare the interview questions and agree any other selection methods chosen to assist in the assessment of the candidates. Guidance regarding preparing for interview can be found within the Recruitment and Selection pages of HR Online.
- 5.2 During the interview process the Chair of the Panel will ensure that the appropriate pre-employment checks for the specific post are carried out and that the relevant documents are forwarded to HR Connect. Guidance regarding the checks required can be found within the Recruitment and Selection pages of HR Online
- 5.3 The Chair of the Panel and Panel members should individually score the candidates on the Interview Assessment Form to establish the best candidate for the post. They should also record the reasons for appointment or not appointing on this form. The completed forms should be forwarded to HR Connect by the Chair of the Panel.
- 5.4 The Chair of the Panel should arrange for reasonable adjustments as appropriate to assist interviewees. Further support can be obtained by contacting HR Connect.

6.0 STEP 5 – OFFER OF EMPLOYMENT PROCESS

- 6.1 The Chair of the Panel should verbally advise the preferred candidate that they have been successful and that the offer of employment is subject to satisfactory pre-employment checks including the pre-employment health questionnaire. Guidance can be obtained from Employment Policy and Practice if an unsatisfactory check is received.
- 6.2 HR Connect will undertake any further pre-employment checks (as appropriate)
- 6.3 HR Connect will send a written offer of employment to the successful Candidate.
- 6.4 Separately, and subsequent to the interview stage, the Chair will update the Talentlink system of the preferred and unsuccessful candidates and the unsuccessful candidates will be notified by e-mail.

7.0 APPLICANT FEEDBACK PROCESS

- 7.1 To support good practice, managers should offer feedback to unsuccessful candidates if this is requested. Demonstrating objective reasons for the applicant's lack of success, based on the requirements of the job, can minimise the risk of any claims for unlawful discrimination.
- 7.2 Section 10 of the Recruitment and Selection Managers' Guidance provides the Chair of the Panel with the process to follow if a candidate requests feedback from the interview.

8.0 APPLICANT COMPLAINTS PROCESSES

- 8.1 Applicants have the right to complain if they feel that they have been unfairly treated at any stage of the recruitment and selection process and/or are dissatisfied with the feedback given. Applicants should write to the Assessor & ERO detailing their concerns.

9.0 INDUCTION PROCESS

- 9.1 Effective induction and integration of staff into or across the Joint Board will assist in the retention of staff and provide a mechanism through which new employees can acquire the necessary knowledge, skills and behaviours to become effective members of staff.

APPENDIX 1 – CARER GUARANTEED INTERVIEW SCHEME

1. INTRODUCTION

- 1.1** A significant body of research exists which shows that workers who are obliged to take time out from their working lives/careers due to caring responsibilities face significant barriers to returning to work, returning to a role with a positive work-life balance, and returning to a role suitable for their knowledge and qualification. Research also shows that women face the greatest disadvantage, but barriers can also extend to working fathers.

2. SCOPE

- 2.1** The Scheme applies to all prospective employees of The Joint Board.

3. KEY PRINCIPLES

- 3.1** The Joint Board aims to attract the best available talent and is committed to providing the opportunity for prospective employees to re-enter the workplace following a break from employment where the reason for that break relates to a need to provide care for a child, children or an adult.
- 3.2** Subject to the specified criteria, all vacancies advertised by the joint Board will offer a guaranteed interview for candidates returning from a break from employment following a period of providing care.
- 3.3** The following criteria must be met to guarantee an interview for an advertised vacancy:-
- The candidate must meet the essential criteria for the role
 - The candidate must have had a break from their employment
 - The break from employment must have been as a result of a caring responsibility

4. APPLICATION OF THE SCHEME

- 4.1** The on-line vacancy application form will ask the following question: _

- Are you currently on a break from employment as a result of your caring responsibilities?

If the candidate answers yes to this question the employee's application should be given preference. In addition, HR Connect will alert recruiting managers that, should the candidate meet the essential criteria, they will be interviewed for the post.

- 4.2** Candidates will then be invited to attend for interview in the usual way and the procedures specified in the Recruitment and Selection policy should be followed.

5. REVIEW AND MONITORING

- 5.1** The Scheme will be reviewed in line with employment legislation and employment practice. Any amendments to the policy will be implemented after consultation with Joint Board staff or their trades union representatives.

APPENDIX 2 – FLEXIBLE RECRUITMENT SCHEME

1. INTRODUCTION

- 1.1** The Joint Board is committed to providing the opportunity for employees to achieve a positive work-life balance through effective and productive ways of working that meet both business and employee needs.
- 1.2** The Joint Board aims to attract and retain the best available talent and offers an opportunity for *prospective* employees to talk to us about flexible working at the recruitment stage.

2. SCOPE

- 1.3** The Scheme applies to all prospective employees of The Joint Board.

3. KEY PRINCIPLES

- 3.1** Under the Children and Families Act 2014, all employees with 26 weeks continuous service have the statutory right to request flexible working irrespective of caring responsibilities. The Joint Board will extend this opportunity to all prospective employees, thereby removing the statutory 26 weeks qualifying criteria.
- 3.2** The Joint Board adopts a “reason neutral” policy with no qualifying criteria with regards to flexible working requests and therefore extends the statutory provisions to all current and prospective employees.
- 3.3** The Joint Board will provide every possible opportunity to all candidates to apply to work flexibly in their new role. All posts will, in the first instance, be considered ‘suitable for flexible working.’
- 3.4** Some examples of flexible working arrangements are listed below;
- part time
 - job share
 - shift working
 - change in hours
 - homeworking (potentially)
 - flexible hours
 - staggered hours
 - compressed hours

4. APPLICATION OF THE SCHEME

- 4.1** The electronic Recruitment Request Form will state that vacancies are suitable for flexible working. If the recruiting manager states that any vacancy is not, the Recruitment Request form will ask the manager to justify this position. Only when verified with the Joint Board’s HR Business Partner, will the recruitment approval process be allowed to proceed.
- 4.2** It is expected that only in exceptional circumstances will vacancies be unsuitable for flexible working and rigorous scrutiny will be applied.

- 4.3** All posts (subject to 4.2) will be advertised as suitable for flexible working. Candidates will be asked the following questions:
- Would you like to work flexibly?
 - Please advise what pattern / arrangement you would like

- 4.4** The recruiting manager should then proceed with shortlisting / interviews in the usual way using the essential / desirable criteria in the job profile

- 4.5** At interview, the manager should engage in a positive discussion with applicants who have indicated a preference to work flexibly with respect to their request, doing everything possible to accommodate the request, or to come to a mutually beneficial alternative flexible working arrangement.

- 4.6** During the recruitment process, managers must not be negatively influenced by any request for flexible working intimated by the candidate. All applicants must be treated fairly and consistently.

5. REVIEW AND MONITORING

- 5.1** The Scheme will be reviewed in line with employment legislation and employment practice. Any amendments to the policy will be implemented after consultation with Joint Board staff or their trades union representatives.



*Dunbartonshire and Argyll & Bute
Valuation Joint Board*

Dunbartonshire and Argyll & Bute Valuation Joint Board

Recruitment and Selection Policy

Managers Guidance

Recruitment and Selection Policy – Managers Guidance			
Version	Author	Approved	Date
v0.1 draft	D Thomson		August 2017
V0.2 draft	D Thomson		November 2017
V1.0d	D Thomson	MT Approved	November 2017

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Recruitment and Selection Policy - Managers Guidance

Note that all administrative support for the Recruitment and Selection processes is provided by the HR&OD Service of West Dunbartonshire Council (WDC). All reference to 'HR Connect' and 'HR Online' should be read as meaning the HR support available through WDC and the intranet HR facilities provided by WDC, respectively. 'Talentlink' is the on-line tool through which all recruitment and selection are managed.

Occupational Health support is provided by a third party, through WDC.

1. INTRODUCTION

- 1.1** Within Dunbartonshire and Argyll & Bute VJB (The Joint Board) a member of the Management Team or appropriate line manager responsible for the job being recruited takes the lead for the recruitment and selection process.
- 1.2** The existence of a systematic framework will support the Joint Board's recruitment and selection strategic objectives in attracting and retaining high quality staff and improve the quality of appointments.

The guidance is designed to assist supervisors and line managers to utilise the appropriate sections within the document based upon their stage within the recruitment and selection process. Equally it reminds managers of the Joint Board's continued commitment to improvement, performance and transforming service delivery.

- 1.3** Following the advice contained within the guidance this will ensure:
- compliance with best practice
 - adherence with employment legislation and associated codes of practice
 - consistency in approach in the critical area of recruitment and selection
 - equality of opportunity is an integral part of the recruitment and selection processes
- 1.4** A process map has been developed by WDC to show the key stages of the recruitment and selection. Although the process map is a useful quick guide, it is recommended that this Guidance document is read in full and retained as the main point of reference.
- 1.5** The Joint Board has committed together with other Scottish Authorities and public sector organisations to the use of a shared national online recruitment system – the national recruitment portal ("the Portal"). The use of the Portal is documented throughout this guidance. Further guidance on the Recruitment Portal is available on HR Online.

2. EMPLOYMENT LEGISLATION

- 2.1** All employees involved in the recruitment and selection process should be aware of the employment legislation that impacts on recruitment and selection. These are detailed over. All those involved in Recruitment and Selection will be made aware of current employment legislation to maintain good practice and fair and equitable treatment of all applicants.

2.1.1 The Equality Act 2010

The Equality Act came into effect in October 2010. It incorporates, and hence replaces, all pre-dated equality law:

- Equal Pay Act 1970
- Sex Discrimination Act 1975
- Race Relations Act 1976
- Disability Discrimination Act 1995
- Employment Equality (Religion or Belief) Regulations 2003
- Employment Equality (Sexual Orientation) Regulations 2003
- Employment Equality (Age) Regulations 2006

This legislation makes it unlawful to discriminate on the grounds of a number of protected characteristics: age, disability, sex, gender re-assignment, race, religion or belief, sexual orientation, marriage and civil partnership, pregnancy and maternity.

There are six identified types of discrimination:

Direct Discrimination – no applicant should be treated less favourably than another job applicant because of a protected characteristic.

Indirect Discrimination – the selection panel must not do something which has (or would have) a worse impact on an applicant or a group of applicants who share a particular protected characteristic than on an applicant who does not have that characteristic. “Doing something” includes making a decision, or applying a rule or a way of doing things.

Discrimination Arising from Disability – a disabled applicant must not be treated unfavourably because of something connected to their disability. This only applies if it is known, or could reasonably have been expected to be known that the applicant is a disabled person.

Association – no applicant should be treated less favourably than another applicant because they are associated with a person who has a protected characteristic.

Perception – no applicant should be treated less favourably than another applicant because it is incorrectly assumed that they have a protected characteristic.

Victimisation – no applicant should be treated badly or be victimised because they have complained about discrimination or helped someone else complain or have done anything to uphold their own or someone else’s equality law rights.

Managers are required to take account of the Joint Board’s Public Sector duty to promote equality and eliminate discrimination in employment.

2.1.2 The Data Protection Act 1998 and The General Data Protection Regulation (from 25 May 2018)

This covers the need to retain records securely. The principles that personal data should be adequate, relevant and not excessive in relation to the purpose for which it is processed must be upheld. An applicant’s permission is needed before personal data is disclosed to a third party.

2.1.3 The Rehabilitation of Offenders Act 1974 (Exclusions and Exceptions) (Scotland) (Amendment) Order 2013

This act seeks to ensure that if an individual, who has been convicted for a serious criminal offence, and who does not commit a serious offence within the rehabilitation period, they may consider themselves rehabilitated and their conviction will be 'spent' (treated as having been 'wiped off the slate').

It is unlawful to discriminate against an individual who has a spent conviction. There are however exemptions to the Act and it does not apply to certain posts or professions where the details of previous convictions cannot be withheld when applying. These include some employees of public authorities with access to sensitive or personal information about children or vulnerable adults.

2.1.4. Access to Medical Reports Act 1988

Applicants are requested to complete a confidential pre-employment health questionnaire. Full compliance with the Access to Medical Reports Act 1988 must be adhered to. Applicants may, on the advice of the medical advisor, be asked to undertake a full medical examination with the Occupational Health service as a result of the information contained on the questionnaire. Any unsatisfactory medical outcome will be discussed with the medical advisor, the line manager and the individual prior to any decision regarding employment being taken.

2.1.5 Immigration, Asylum and Nationality Act 2006

These provisions came into force in February 2008 and aim to prevent illegal migrant working in the UK. Failure to comply with these regulations can result in the Joint Board becoming liable to pay a civil penalty of up to £20,000 for every illegal worker. Illegal workers include:

- students with expired visas, or students working more hours than they are permitted
- people who work on a visitor's visa

2.1.6 The Employment Rights Act 1996

This Act covers the entire contractual relationship between employee and employer. It should be noted that anything said during the recruitment and selection process could be deemed to be contractual e.g. if you mention a salary to a person it could be binding.

2.1.7 Protection of Vulnerable Groups (Scotland) Act 2007

The Protecting Vulnerable Groups Scheme (PVG Scheme) is established by the Protection of Vulnerable Groups (Scotland) Act 2007. The PVG Scheme allows the Joint Board to request and obtain information on whether an individual has any criminal convictions.

2.1.8 The Freedom of Information (FOI) (Scotland) Act 2002

This act gives anyone the right to request information about any information held by the Joint Board. Any FOI request received regarding any aspect of the recruitment process should be referred to the Depute Assessor &ERO.

2.1.9 The Fixed Term Employees (Prevention of Less Favourable Treatment) (Amendment) Regulations 2008

Fixed-term employees should not be treated less favourably than comparable permanent employees on the grounds that they are fixed-term employees, unless this is objectively justified in accordance with the legal framework.

3. PREPARING TO RECRUIT

3.1 Initial Considerations

When a vacancy occurs, it provides managers with an opportunity to think creatively about how to fill the duties to be undertaken, rather than automatically advertising the vacancy as it was previously. Managers should consider how the vacancy will be filled or if it needs to be filled at all.

When reviewing the post Managers should consider:

- Does the post still exist in its current format?
- Do the workforce requirements continue to meet genuine needs and take account of future organisational change.
- Have the duties and responsibilities of the post altered significantly and has the Job Evaluation process been used to establish the grade?
- Is there a need to fill the vacancy at this time?
- Have any changes in organisation/team structure affected the post?
- What are the budgetary implications of filling the post?
- Can the duties be reorganised amongst the remaining team?

On review of the post it may be decided that an alternative solution such as secondment or acting up is more suitable. If deciding to appoint on a secondment or acting up basis then the arrangements should meet the principles of this policy and procedure. Guidance relating to Secondments can be provided by contacting HR Connect. Information is also available on acting up and responsibility allowances.

There are some other considerations that should be taken into account when deciding to recruit:

3.1.1 Temporary posts becoming permanent

Where a temporary post becomes permanent it is essential that the post is advertised again and the principles outlined in this guidance document are adhered to. The exception to this is where the post was originally advertised as temporary with the possibility of becoming permanent.

Managers should note that a temporary employee who has been employed for 2 or more years will have the right to a redundancy payment when a post ends. When an employee has been undertaking a temporary post for 4 years they may be entitled to a permanent role – in these situations it is essential that you contact WDC HR&OD for advice and guidance well in advance and prior to the 4th anniversary of the date of commencement.

3.1.2 Use of Recruitment Agencies/Workers

There may be exceptional occasions where recruitment agencies may be used – full details of this and the processes to follow when using agency workers are detailed on HR Online.

3.1.3 Use of previous 'Reserve Candidates'

It is the intention of the Joint Board that all posts must be advertised. However, it is acknowledged that from time to time similar posts become available within a short period of time. Reserve candidates from previous recruitment campaigns for similar posts should not be made any offer of employment unless the recruitment and selection process has been carried out in its entirety.

Reasonable discretion should be applied here, e.g. if an identical post becomes available within 4 weeks following interviews it makes more business sense to appoint from the same pool of candidates. Equally if a post is temporary and is time crucial due to a project deadline linked to funding then appointment should be made from the pool of candidates.

Permission must be sought on the Recruitment Approval documentation where this event arises. This must be done in agreement with the appropriate Trades Unions.

After all options have been considered and the decision is made that the post should be advertised then the next step is to complete a Recruitment Request online Form.

3.2 Vacancy Approval

The Online Recruitment Request Form requires to be completed prior to any advertising taking place. The Approval Form can be found on WDC's HR Online under HR Service Centre Online Forms.

In advance of the formal authorisation to advertise the post, the following steps must be completed:

- review/develop Job Profile and Person Specification
- where appropriate, submit Job Profile for Job Evaluation
- identify recruitment panel
- consider application questions

On submission of the Recruitment Request Form, HR Connect will create the advertisement on the Recruitment Portal to begin the tiered Approval Process. Approval will be sought from HR and the relevant Senior Manager within the Joint Board.

3.3 Job Profile and Person Specification

The first step in successful recruitment and selection is writing an accurate job profile and person specification. This document is used to describe the job to potential applicants, allowing applicants to determine if they meet the criteria for the post or not. It is also used by the recruitment panel to shortlist applicants, develop questions for face to face interviews and assist with selection and assessment methods. A Job Profile and Person Specification template and Managers Guidance have been developed to assist managers in writing a job profile. Both of these documents can be found on HR Online.

Where a Job Profile and Person Specification are created for the first time or changed significantly the post may require to be evaluated. Further details on the Job Evaluation Scheme can be found on HR Online.

3.3.1 Person Specification

A well written person specification will detail the attributes a person will need to have to be successful in the job and should minimise subjectivity during the recruitment and selection process. The person specification is crucial to the success of the recruitment exercise and in avoiding subconscious bias. The requirements listed in the person specification should form part of the advert. It is used to help selection of the best applicants for interview and to select the best candidate to be appointed.

The person specification defines the essential and desirable criteria required in the following areas: Qualifications, Training, Experience, Knowledge and Skill and Disposition.

It is important to ensure that the criteria listed in the Person Specification are objective and based solely on the knowledge, skills and competencies that demonstrate the experience required to perform the role competently. It is also important to remember that the criteria specified within the Person Specification will be used to assess candidates and therefore require to be objectively measured.

It should be borne in mind that disabled applicants must have the same access, so far as is reasonable in doing a job as a non-disabled person e.g. a driving licence should only be requested where it is a core function or intrinsic to the job. The ability to travel across the Joint Board's area may be more appropriate.

Further guidance on this has been created: Guidance on Selection Criteria and can be found on HR Online.

3.4 Job Evaluation and Job Sizing

Where there are changes to a job there may be a requirement for evaluation of the post. The revised or new Job Profile and Person Specification will assist in identifying if there are changes to the post that would require evaluation. Minor changes to a job may require the Job Profile and Person Specification to be modified. Amended documents must be sent to HR Business Partners for verification before providing HR Connect with a copy for the Role Profile Library.

The process for submitting jobs for evaluation is outlined in the Job Evaluation Policy and Procedure which can be found on HR Online.

3.5 Recruitment Panel

The composition of the Recruitment Panel will be dependent on the level of the post being advertised:

3.5.1 Assessor & ERO/Depute Assessor &ERO - appointments to these posts are made by a panel of Board Members, in line with Standing Orders.

- 3.5.2** For **all other posts**, recruitment is delegated to appropriately trained officers who are responsible for filling the vacancy and deciding on the composition of the panel.
- 3.5.3** It is good practice to agree a date for short-listing and interview date, times /venues with panel members prior to the job being advertised. Each panel should have a minimum of 2 or more people and where possible should ensure gender balance by having both a male and a female interviewer.
- 3.5.4** Where a panel member has a personal knowledge of an applicant or is in a personal relationship with an applicant they must:
- declare this immediately to the Chair of the Panel who will decide whether or not it is appropriate for the panel member to continue in the process
 - ensure that judgements regarding applicants meeting the criteria are objective and justified and evidenced.

3.6 Application Questions

The Recruitment Portal has many valuable functions to aid recruitment – a significant aid is the question function. This allows applications forms to be tailored to each individual position advertised through the use of additional questions which will screen out applicants that are not suitable or support the gathering of further information from applicants. Three types of questions can be used:

- **Screening Questions** - Screening questions are closed questions and are used to screen out applicants who do not meet the basic criteria for the role. (*e.g. Where a specific qualification is essential the Application would ask "Do you hold a Degree in Estate Management or equivalent?" When an applicant selects "No" they will receive a message advising that the application cannot be progressed due to failure to meet this essential requirement.*)
- **Application Questions** - Application questions are open questions with free text answers and are used to gather more information from the applicant to help with the screening and interview processes. (These can be situational questions or to test the knowledge of the applicant. Application questions can be character limited.)
- **Branching Questions** - **Branching questions are a set of questions which can** include screening questions, application questions, multiple choice questions and multiple select questions - how the applicant responds to a question determines which question they are asked next.

Questions should be created by using the Job Profile and Person Specification and entered on the Recruitment Request Form – these will be added to all on line and paper applications.

Questions about health or disability, (beyond those asking what support, if any, is required to attend/participate in the interview and assessment process) are not permitted until the applicant has been identified as the preferred applicant for the post.

Application form design and language are important – a poorly designed application form can mean applications from good candidates are overlooked.

Under the Equality Act 2010 it is necessary to offer application forms in different formats. The Recruitment Portal can accommodate most requirements.

Should you require assistance with the use of application questions please contact HR Connect. When all the steps outlined in this section have been completed and the vacancy has been given Senior Manager approval, the post is ready to be advertised.

4. ADVERTISING

It is important to identify the appropriate advertising method(s) for each vacancy; taking into account relevant employment legislation when writing the advertisement. A flexible approach is required when advertising in the modern recruitment market.

4.1 Identifying Advertising Options

To ensure that the advertising of vacancies meets the demands of the service and attracts a suitable level of competent candidates, there are a wide range of advertising options that need to be considered. This is particularly important when recruiting in areas of high turnover and skills shortage.

4.1.1 Restricted Internally

There may be occasions where it is necessary or desirable to restrict vacancies to a specific group of employees e.g. this may be due to restructuring and secondments. Advice on restricting adverts should be sought from HR Connect.

4.1.2 Internal Only Vacancies

To support the Joint Board's commitment to employment initiatives and career progression within the Joint Board, selected suitable posts may be advertised internally in the first instance. This allows all employees, both permanent and temporary, of the Joint Board to have awareness of the same opportunities and be eligible to apply.

Internal only vacancies are normally circulated by e-mail and will not be publicly displayed on the public myjobscotland website (see web link below). Managers should ensure where their staff do not have access to e-mail that alternative arrangements are made available. Applications will, however, still require to be made through the myjobscotland portal.

Restricting a job to internal candidates risks indirect discrimination against groups in the general population that are under-represented in the Joint Board workforce. Indirect discrimination is illegal and if you restrict applications to internal candidates you may need to justify why this was required to meet a business objective.

4.1.3 External Advertising

Posts that are not to be/have not been filled internally will be advertised on the National Recruitment Portal's external site: www.myjobscotland.gov.uk.

In some circumstances other media sources can be used for posts however these would normally incur additional costs. Other media sources could include specialist

magazines or websites and/or local or national press. Where a Chair of Panel requires such additional advertising, they must detail this on the Recruitment Approval Form and provide a cost code. Managers should use the most effective and economic method for recruiting candidates to encourage job applications from a wide range of sources.

If an advert is being considered for placement in other media sources, contact HR Connect to discuss and consider timescales for going to Press.

4.2 Effective Job Adverts

The aim of a job advert is to attract interest and communicate quickly and clearly the criteria required to meet the standards required by the role and the appropriate behaviours to successfully perform in the post. It is used to encourage the best and most appropriate field of candidates to apply.

Advertisements should be clear and indicate the requirements of the job. Clearly describing the role, accountabilities and requirements and must state any appropriate legislative requirements. They should therefore be based on the information contained within the Job Profile and Person Specification, particularly the essential criteria.

It is important that adverts present the Joint Board in a positive light - an HR Information Note has been developed on "How to Write a Job Advert" – this can be found on the HR&OD Knowledge Portal.

5. APPLICATION PROCESS

For all roles, applicants will be required to complete a Joint Board employment application form (online or paper based). All applications will be treated in strict confidence and all applicants will be kept informed of the progress of their applications.

5.1 Applications

The use of standard application forms for each vacancy means that information supplied from applicants is supplied in a uniform way. Each applicant's information is checked against the person specification and if it meets the essential and/or desirable criteria (as appropriate) the candidate is shortlisted.

5.1.1 On-line Applications

The Joint Board, along with all Scottish Councils and other Public Sector bodies, use a National Recruitment Portal for advertising vacancies. This allows applications to be completed online and saved for future access by applicants. There is a facility for screening questions and gathering additional information (as detailed at 3.6).

5.1.2 Paper Applications

A standard paper application form based on the online version is available from HR Connect. Paper forms are only issued to applicants who have difficulty accessing the Recruitment Portal and/or applying via the online application process. Guidance notes are also issued to support applicants in completing this form.

5.1.3 Alternative Format Applications

Application Forms and any additional supporting information can be made available in large print, Braille, audio tape and via email.

Support for candidates on the completion of all types of applications is available from HR Connect.

5.2 Equal Opportunities Monitoring

To comply with Data Protection legislation, personal data including age, gender, religion or belief, disability, sexual orientation, marital status and nationality and ethnic origin will not be sought on any format of application.

This type of personal data is collated on the Equal Opportunities Monitoring Form for monitoring purposes only. The information contained on the Equal Opportunities Monitoring Form will be collated by WDC HR&OD and provided to the Depute Assessor & ERO at the end of the process for legislative reporting requirements.

Recruitment documentation will only be held for a period of six months following completion of the recruitment process, subject to any other reporting requirements.

5.3 Access to Applications

Once a vacancy has been published, HR Connect will advise the Chair of the Panel and provide user guides on how to access applications on the portal. This will provide instructions on how to navigate the system, begin the shortlisting process and invite candidates to interview. Details can also be found at HR Online & using WDC's E-learn.

6. SHORTLISTING

The process of shortlisting involves each applicant being assessed objectively and consistently against the essential and desirable criteria outlined in the Person Specification. It is vital that no new criteria introduced at this stage.

After the closing date, the Recruitment Panel will meet to draw up an agreed shortlist within a predetermined timescale. Prior to this meeting, each member of the panel should independently consider the applications received against the job profile and person specification.

Internal and external applicants should be treated exactly the same, with their applications being assessed against the same criteria. No applicant should be shortlisted if they do not meet the essential criteria. Panels should also consider the desirable criteria to further shortlist the number of suitable applicants.

In accordance with the Joint Board's Discretions Policy, applicants who have taken early retirement or received an enhanced redundancy package from the Joint Board will only be re-employed in exceptional circumstances.

6.1 Shortlisting Grid

A shortlisting grid can be used to aid the shortlisting process if required. The shortlisting grid should be populated with the criteria from the person specification. A template short listing grid and guidance on how to complete this can be found at HR Online.

At the conclusion of the shortlisting the Chair of the Panel must ensure that the decisions taken and the reasons for those decisions are recorded. Care should be taken when shortlisting to ensure fairness to applicants, lessen the possibility of inviting unsuitable applicants to interview and reduce the scope for potentially costly claims of discrimination. The short listing panel cannot make assumptions and should only use information supplied by the applicant.

6.2 Recruitment Portal Updating

The Chair of the Panel should ensure that the recruitment portal is updated with the agreed shortlisting results.

Rejecting candidates who have been unsuccessful at Stage 1 of the shortlisting process is done via email, using template emails within the recruitment portal. The email notifies candidates that their application will not be progressed and provides a reason for this.

Candidates selected for interview are also emailed, using the recruitment portal, to advise that they have progressed to Stage 2 and inviting them to book an interview slot (on-line) as designated by the Chair of Panel. Notification of any presentations, assessments or skills tests must be included in the invitation. The Chair of Panel will have access to an interview schedule.

6.3 Limited number of Applications

On occasions it is possible that only a small number of applications for a post will be received - the same process should take place regardless of the number of applications received.

6.4 Volume Applications

Where a large volume of applications is expected recruiting managers should discuss the screening and application questions with HR Connect which can be attached to the generic application to assist with shortlisting.

Pre-determined scoring is one method of scoring applications and setting a bar for progression to interview selection.

6.5 Shortlisting Applicants with a Disability

The Joint Board is committed to good practice in employing disabled people. Therefore applicants with a disability will be judged against the criteria for the post and where they meet the **essential** criteria they will **automatically** be granted an interview. Detailed information regarding an applicant's disability is limited at the short-listing stage. Panel's shortlisting should think about inclusion rather than exclusion.

The recruitment portal will automatically score all applications where the candidate deems themselves to have a disability with 1000. The Chair of Panel is responsible for ensuring these candidates are assessed against the essential criteria only for inclusion to the interview stage.

Further details about considering the application of persons with a disability can be found at HR Online.

6.6 Interview/Assessment Assistance

Applicants who need assistance for their interview (e.g. ramp access, large print material, signer, etc.) will have indicated this on their application form and managers should make the appropriate arrangements to provide this assistance. For further information please contact HR Connect.

Note: The Equality Act 2010 establishes a person as having a disability if they *“have a physical or mental impairment that has a substantial and long-term adverse effect on their ability to perform normal day-to-day activities”*.

Substantial means more than minor or trivial, long term means that the effect of the impairment has lasted or is likely to last for at least twelve months and normal day-to-day activities include everyday things like eating, washing, walking and going shopping.

7. SELECTION PROCESS

7.1 Interview and Selection Planning

The Recruitment Panel will meet to become familiar with the recruitment documentation and to agree the content, structure and assessment methods to be used as part of the selection process. Generally most candidates will participate in a face to face interview, however other methods of assessment should also be considered to provide evidence of the candidates' aptitude and ability to undertake the role.

7.2 Assessment/Selection Methods

Assessment and selection methods must be directly relevant to the criteria identified in the Person Specification. The methods which could be used include:

- **Face to Face Interview** – a job interview is a process in which a potential employee is evaluated by the recruitment panel for their suitability to undertake the vacant role. It also provides an opportunity for the employee to find out more about the role and working for the Joint Board.
- **Skill tests** - where the post involves practical skills e.g. word processing, machine operating; skill tests can be used as long as they are directly related to the requirements of the job and are both reliable and valid.
- **Presentations** - asking short-listed candidates to give a formal presentation on a topic relevant to the post or answer a specific question to the Recruitment Panel, is an effective way of assessing communication skills and knowledge and understanding of the requirements of the post. Candidates are notified of the topic

in advance of the interview. They may be required to forward a copy of the presentation prior to interview. The presentation should generally last 10 minutes.

- **In-tray exercise** - this is a timed exercise that is based on the work that the post holder will actually undertake.
- **Assessment Centres** – applicants are required to complete a number of different tasks as part of the selection process. Assessments should be designed to allow opportunities for candidates to show different aspects of their skills and abilities. Assessment centres can involve individual or group work, presentations, in-tray exercises, problem solving, group discussion and role play.
- **Involving Service Users** - All service providers should have processes in place to ensure that the people using their services are involved in the recruitment and selection processes. Further information and advice and Guidance about Service User Involvement are available from HR&OD.

The most important aspects of testing are the actual skills or attributes being measured, for example verbal comprehension or manual dexterity. All tests used will measure skills or qualities identified as necessary to do the job. If the actual skill is not required on the job or in training, a test should not be conducted. While tests generally provide sound, objective data on which to base selection decisions, it is important to investigate the relevance of a test before including it in the selection procedure. Test results will always be interpreted within context and will never be used on their own. It is likely that they only measure some of the relevant assessment areas and therefore, other selection methods need to be used to assess other characteristics.

The assessment methods do not necessarily need to take place on the same day as the face to face interview.

When designing and administering assessment methods please HR Connect for advice and support.

7.3 Arrangements

Any rooms, equipment, catering and assessment materials should be booked/ordered/arranged as far in advance as possible to prevent any last minute delays to the process.

7.4 Interviews

Most selection programmes will include interviews. The interview will be one of the main opportunities to assess whether an applicant for a post meets the criteria identified in the person specification. The interview may be complemented by other assessment methods or may be used in isolation. To ensure that interviews are well structured and conducted in a fair and consistent manner the following should be taken into account:

7.4.1 Pre-interview Preparation

The Recruitment Panel should meet for a pre-interview briefing to agree the structure and content of the interview. A checklist has been developed to assist with planning an interview and can be found on HR Online.

7.4.2 Interview Structure

Introduction: at the beginning of the interview the Chair of Panel should introduce the panel members and explain the format of the interview. i.e. presentation will take place first, who will ask questions, take notes etc.

Criminal Conviction Declarations: the Chair of Panel should open this envelope and review in the presence of the candidate. (See section 7.4.5 below.)

Documentation Checks: Right to work in the UK and relevant qualifications or professional membership documentation must be verified and copied at interview. The Chair of Panel should arrange for relevant admin support, if necessary, to ensure all information is collated and checked before any offers of employment are made. (See section 7.4.8 below).

It is recognised that recruitment and selection is a key public relations exercise and that a professional approach must be maintained at all times. All applicants, both internal and external will be treated in a prompt, fair and courteous manner.

7.4.3 Interview Questions

Interview questions should be prepared in advance of the interview and the panel should decide who will ask what question.

Model answers should be prepared to use as a benchmark when scoring applicants responses. A template Interview Shortlisting Grid is available along with Managers Guidance on Interview Questions at HR Online.

7.4.4 Interviewing Applicants with a Disability

An applicant with a disability will be asked the same questions as applicants with no disability and must be given an equal opportunity to demonstrate their experience, skills and abilities they possess which are relevant to the post applied for. The Chair of the Panel may explore the nature of an applicant's disability. Such exploration will take place in a supportive and sensitive manner. The outcome of the exploration is to determine the applicant's:

- perception of special needs
- knowledge of adjustments
- requirement for any aids the applicant may have

The outcome of these questions should be to consider where reasonable adjustments can be accommodated. If a disabled applicant is the best candidate then such adjustments should be made.

7.4.5 Criminal Convictions

Criminal convictions will be considered in relation to the job a person is applying for and will bar a person from a job where the conviction is relevant to the job.

Under the Rehabilitation of Offenders Act 1974 applicants are entitled to withhold information of a criminal conviction on the grounds that it is 'spent'. A conviction becomes "spent" when the individual has not, after a period of time, committed another serious offence.

The Act provides that “spent” convictions are not a “proper ground” for dismissal or exclusion of a job candidate.

The Rehabilitation of Offenders Act 1974(Exclusions and Exceptions) (Scotland) Amendment Order 2013, means there are some “excepted” posts where spent convictions **must** be declared – further advice is available from HR Connect..

Applicants selected for interview will be sent a Criminal Convictions Declaration form with their invitation. They must complete the form and bring it along to the interview in an envelope with the contents clearly marked. Before the interview commences the Chair of the Panel must check the details on the form and confirm with the candidate that they are a true declaration.

The applicant may be asked to clarify any points which are of concern or unclear to the Chair of the Panel. HR should be contacted if the Chair of the Panel is unsure of what action requires to be taken based on the information provided on the criminal convictions form.

The existence of a criminal conviction will not automatically preclude an applicant from consideration. Using the Risk Assessment Form the panel will assess the impact and risk of the conviction on the job to be undertaken.

7.4.6 Interview and Selection Checks

It is the responsibility of the Chair of Panel to ensure the following checks are carried out at interview/selection event.

1. Immigration, Asylum and Nationality Act 2006

The Immigration, Asylum and Nationality Act 2006 requires the employer to ensure that anyone who is employed is eligible to work in the UK. Appropriate checks must, therefore, be undertaken prior to employment.

An employer commits a criminal offence under section 21 of the Act if they **knowingly** employ an illegal immigrant. This may lead to imprisonment, up to 2 years, and/or an unlimited fine.

Points Based System (PBS)

In 2008, the Government introduced the Points Based System (PBS) for employing people from outside the European Economic area and Switzerland. This group of migrant workers need to pass a points-based assessment before being given permission to work in the UK. If a migrant has enough points they will be issued with a Certificate of Sponsorship which can only be issued by the employing organisations if they have a license awarded by the UK Border Agency. Further information on the Points Based System (PBS) is available from the HR&OD Knowledge Portal: Immigration and Employment: The Points Based System - HR Information Note.

Document Checking

The Code of Practice developed to support this piece of legislation details 3 steps that must be carried out **before** the preferred candidate can start work, as detailed below:

Step 1

The preferred candidate must provide **original valid** documentation which details their right to work in the UK. A list of acceptable documents is available on the HR&OD Knowledge Portal. (see also 8.1 below)

Step 2

The authenticity of the documentation provided at Step 1 must be checked (i.e. that photographs and dates of birth are consistent throughout the documentation, expiry dates, where applicable, have not expired etc).

Check that UK Government endorsements (stamps, visas, etc) allow the individual to do the work that is being offered, including any limits on the number of hours they can work.

Reasonable checks should also be taken to ensure that the documents provided are genuine, are not tampered with and that they belong to the individual. If the documents have different names this will require further evidence that explains this (i.e. marriage certificate, divorce decree absolute, deed poll or statutory declaration).

Step 3

Copies must be made of all evidence/documentation supplied, signed and dated as verified and kept on file.

If the person has time-limited leave to remain in the UK checks have to be carried out on these every 12 months, and the expiry of permits require to be reviewed in line with notice periods.

If, when carrying out these checks, it is established that the prospective employee is not permitted to work then the employment can be refused. It is the prospective employee's responsibility to demonstrate that they are entitled to do the work that is being offered.

All prospective employees must be asked to present their documents **before** they begin working. Presumptions should not be made about a person's right to work in the UK on the basis of their background, appearance or accent. This will ensure that there is no discrimination in this process as all candidates will be treated in the same way.

2. Qualifications and certificates

Where a particular qualification is required to undertake the role or where there is a minimum standard of education expected for the job (and therefore specified in the Person Specification) applicants invited to interview must provide original documents for inspection. These should be copied and passed to HR Connect with all recruitment documentation.

3. Professional Registration

If the role requires the candidate to be registered with a regulatory body such as the RICS, a copy of the applicant's registration certificate or number must be obtained. This should be verified with the regulatory body as appropriate. In the case of dispute or if there is reason to doubt that the claimed registration is genuine, clarification should be sought from the regulatory body.

7.4.7 Interview Assessment

To ensure that applicants are scored fairly against the role criteria, an Interview Assessment Record Form should be completed for every candidate by each member of the Panel, using the rating scale detailed on the form. These forms assist interviewers in assessing the candidates against the criteria set in the person specification. Interviewers should form their own scoring opinion at the end of each interview.

7.4.8 Data Protection Act

Under the Data Protection Act 1998, candidates are entitled to request to view the interview assessment forms. This information could then be used at a later date at an employment tribunal for any potential discrimination claims.

It is therefore essential, when recording information on the assessment form, that panel members should only record factual information about what was said in the interview and how the responses were rated and not record personal opinion, beliefs or thoughts about the candidate.

7.5 Selection of Preferred Candidate

Once the interview assessment forms are completed the panel should total up the scores taking into account all of the feedback from other selection tools that have been used. The candidate with the highest score will be the “preferred candidate”. If there is more than one candidate with the highest score then advice should be sought from HR and potentially a further selection exercise may be required.

The Chair of the Panel will then complete an overall form - the Interview Outcome Summary Form - which combines the scores of those on the Recruitment Panel and clearly identifies the preferred applicant.

The Interview Outcome Summary form should be completed so that an Offer of Employment (subject to pre-employment checks – see below) can be made to the preferred applicant.

The Chair of the Panel should update the Recruitment Portal sending regret communications to unsuccessful candidates and marking the preferred candidate as per Talentlink Managers Guidance.

Once these changes have been made, HR Connect will issue all relevant pre-employment checks including pre-employment health questionnaires via the online portal. Once all pre-employment checks have been satisfied HR Connect will contact the Recruiting Manager to agree a start date and issue contract of employment.

All paperwork relating to the preferred candidate, such as completed criminal convictions forms, any references received, ID verification etc. should be sent to HR Connect in the final recruitment pack. HR Connect will be unable to issue the contract of employment until this paperwork is received.

7.6 No Suitable Candidates

If the assessment process results in no suitable candidate(s) being appointed, it may be necessary to review the methods used and re-advertise the post. Please contact HR Connect for advice on advertising methods and re-advertising.

8 PRE-EMPLOYMENT CHECKS

The preferred candidate can be advised by the Chair of the Panel that they are the preferred candidate and that prior to an offer of employment being made they will have to undergo a number of pre-employment checks.

8.1 Right to Work in the UK Document Checking Guidance

Passports pages containing the expiry date, applicant's details (e.g. name, nationality, date of birth and photograph), including endorsements, eg a work visa or Certificate of Entitlement to the right of abode in the UK must be copied and retained. These copies should be taken at interview stage as outlined in section 7.4.6.

Both sides of biometric residence permits must be copied. Complete copies of all other documents must be copied.

Further Checks

No further checks are required if the person doesn't have restrictions on their right to work in the UK.

Additional checks will be required if the applicant has a limited right to work in the UK. Please refer to the following online checklist and record as part of the recruitment pack.

www.gov.uk/check-job-applicant-right-to-work

8.2 Safer Recruitment (Disclosure/Protection of Vulnerable Groups)

The Joint Board is committed to safeguarding and promoting the welfare of children/adults at risk. Clear processes have been developed to ensure the key aspects of safe recruitment and employment practices are not overlooked.

Managers are required to be familiar with the main areas of safer recruitment and employment practice not only within recruitment and selection but also during employment.

Criminal Convictions Forms must be checked as detailed in Section 7.4.5. Further information can be found on 'Safer Recruitment' within HR Online.

8.3 Qualifications/Membership of a Professional/Registered Body

Where a requirement of the role is specific qualification/qualifications, membership of a Professional or Registered Body e.g. RICS, details of their membership must be checked as part of the pre-employment checks, usually at the interview stage, as outlined in section 7.4.6. Evidence of this checking current/valid membership

must be included in the recruitment pack returned to HR Connect to be held within employee HR records.

8.4 Pre-employment Health Screening

Occupational Health undertake Pre-employment Health Screening for new and existing employees transferring to a new role (either promotion or redeployment). This is to ensure that potential employees are able to carry out the job without risk to themselves or others.

Occupational Health will:

- ensure individuals have the appropriate level of fitness to perform effectively in their jobs, with no risk to either themselves or others
- assess whether any previous or current ill health or disability is likely to result in future absences
- identify any adjustments or control measures that need to be put in place to ensure attendance at work is not detrimentally affected
- ensure that the job is not likely to exacerbate any existing health condition or disability

After carrying out the screening Occupational Health will email the Chair of the Panel to advise on the applicants fitness to undertake the role and will detail any adjustments required (if applicable).

8.5 References

8.5.1 References are a tool for confirming some of the information an applicant has supplied on their application form and during the recruitment process. They form a valuable source of additional information and are required to comply with audit expectations. Appointments will be made subject to satisfactory references being received.

8.5.2 Candidates are expected to supply the names and contact details of at least two referees. One referee should generally be from their current/last employer. The reference should be from an appropriate line manager or colleague who can comment on the candidate's work performance.

Individuals entering employment for the first time will also be expected to provide the names of two referees. These can be references from employers (part-time work), education (school, college or university), or from people who know the applicant well and can comment on their character (voluntary organisations, societies, clubs).

8.5.3 Although references can be sought before interview for all short-listed candidates, it is advisable to take up references after interview. Should references be sought prior to interview it is important to pay attention to candidates' wishes for their referees not to be contacted prior to interview – this will have been indicated on their application. This preference must be honoured. It is important to remember that it is a breach of the Equality Act to ask about applicant's health or sickness absence history in references where these are sought prior to any offer of employment being made.

Where a written reference has not been received, a telephone reference must be obtained. Recruiting Managers should update the recruitment portal 'Offers Checklist' to record the outcome of the discussion and hold a record for audit purposes.

HR Connect will contact referees requesting they provide a reference however it is the responsibility of the Chair of the Panel to identify and check any differences in factual information provided by the referee and the applicant.

- 8.5.4** When writing references, they must give all, not part of the employment history as it may be considered unfair to give partial facts or conceal facts about employment, specifically where misleading or omitted information could result in a potential employer withdrawing their offer.

Reference should be factual and not opinionated. They should include confirmation of role, salary, and sickness absence (excluding any disability related absence). References can include factual information on an employee's performance, integrity and reason for leaving.

8.6 Confirmation of Continuous Employment Date

When applicants join the Joint Board from other Local Authorities or other public sector organisations they may, under the Redundancy Modification Order, be eligible to continue their service. If the preferred candidate meets the criteria, confirmation will be requested by HR Connect from their previous employer of the continuous service date.

9 MAKING AN OFFER OF EMPLOYMENT

The Chair of the Recruitment Panel can only contact the preferred candidate to make a **formal** offer once the above pre-employment checks have been satisfactorily carried out.

The Chair of the Recruitment Panel should forward all pre-employment check documentation to HR Connect so that a contract of employment can be issued to the preferred candidate. HR Connect will issue the contract of employment and supporting documentation, including induction information and terms and conditions of employment.

Only upon receipt of the signed contract of employment will HR Connect set up new employees on the Workforce Management System which will activate payroll and ICT access.

Failing to provide sufficient notice of new employees start date may result in underpayments so due consideration should be given to HR Connect deadlines for submission of notification of new start instructions.

10 APPLICANT FEEDBACK

As part of best practice, feedback will be made available, to unsuccessful candidates (both at shortlisting and interview stages) on request. The Chair of the Recruitment Panel is responsible for providing this feedback to applicants.

The purpose of giving feedback is to help unsuccessful applicants to focus on all aspects of their application for the post to enable them to better equip themselves for any future job applications. All requests for feedback will be treated in confidence and will not affect the consideration of any future applications submitted by the individual.

The individual will be advised that comments on other applicants or the successful applicant cannot be provided. The Recruitment Panel will focus on positive action the applicant can take to improve their application/interview performance.

Points to consider by the Chair of the Panel when giving feedback:

- Begin with positive feedback
- Provide areas for improvement
- End with positive feedback
- Assess how the applicant feels about the feedback given
- Telephone or written feedback – if an applicant is dissatisfied with their feedback, they must be advised of the complaints procedure as outlined in the next section.

11 APPLICANT COMPLAINTS

Applicants have the right to complain if they feel that they have been unfairly treated at any stage of the recruitment and selection process and/or are dissatisfied with the feedback given.

Applicants should write to the Assessor & ERO detailing their concerns. The Assessor & ERO will have the complaint investigated by a Senior Officer and provide a response to the applicant, in writing, within 10 working days.

Internal applicants can take further steps if they continue to be dissatisfied and they should refer to the Joint Board's Grievance Procedures.

These steps do not detract from any applicant's right to complain.

12 INDUCTION

Effective induction and integration of staff into or across the Joint Board will assist with the retention of staff and provide a mechanism through which new employees acquire the necessary knowledge, skills and behaviours to become effective members of staff. New employees to the Joint Board will be given access to WDC's e-learn site to access the relevant e-learn courses.

13 RECRUITMENT AND SELECTION TRAINING

The Joint Board is committed to ensuring that those involved in recruitment and selection are competently trained. It is the responsibility of the Chair of the Panel to ensure that the panel members are appropriately trained and have the required ability to participate in a recruitment panel.

An online e-learn course is available and should be completed by all managers participating in the selection process. The Chair of Panel must also complete the e-learn Managers Guidance on the use of the Recruitment Portal.

A one day training course is available through WDC and can be attended by all managers prior to participating in a recruitment panel to enable them to develop knowledge and skills in good recruitment and selection practice. Further information on the schedule of this course is available from WDC's Employment, Policy and Practice HR Team.

Dunbartonshire and Argyll & Bute Valuation Joint Board

Recruitment & Selections Policy 2018

Equality Impact Assessment

This summary report proforma summarises the issues and actions identified in the impact assessment.

1	Title of Policy or function	Right to Request Flexible Working
2	Responsible Officer	David Thomson
3	Staff involved in impact assessment screening	DAB Management Team
4	Other staff / services / community groups involved	Policy developed by the Management Team following advice from West Dunbartonshire Council's HR&OD Business Manager
5	Brief summary of any consultation carried out.	Research of similar policies, particularly the WDC Flexible Working policy. Draft Policy shared with relevant trade union.
6	Summary of (potential) impacts identified	The implementation of a policy specific to the VJB's structures and functions should ensure more clarity in its application. The extension to provide a guaranteed interview and the option of flexible working arrangements to carers should make it easier for carers to enter or re-enter the workplace
7	Summary of actions identified	The availability of the policy to <u>all</u> staff, immediately on becoming employed by the VJB, supports the commitment of both the Assessor and the Board to the promotion of equal opportunities. As with all HR policies, fair operation will be aided by good organisational and managerial understanding of the Policy.
8	What 'equalities' monitoring is required for this policy / service?	Employment applications for carers, and the recruitment outcomes, will be monitored and reported to the Management Team
9	Date of completion of assessment	November 2017

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Assessor & Electoral Registration Officer

Valuation Joint Board - 2 March 2018

Subject: Personnel Policy – Flexible Working

1.0 Purpose

- 1.1 To seek members approval of a revised 'Flexible Working Policy'.

2.0 Background

- 2.1 The Valuation Joint Board generally aligns its Personnel Policies with those of West Dunbartonshire Council (WDC).
- 2.2 At its meeting on 12th June 2009 the Valuation Joint Board approved a 'Right to Request Flexible Working for Parents and Carers Policy'.
- 2.3 In line with legislation of the time, the policy provided a right to request Flexible Working to employees with care requirements for young children or elderly or disabled dependants.
- 2.4 A revised version of the above Policy which extended the right to all employees was approved at the Joint Board meeting in November 2014.

3.0 Progress

- 3.1 In July 2017 West Dunbartonshire Council revised their comparable Policy to reiterate the Council's commitment to providing a positive work-life balance for employees and its aims to continue as a top employer for working families.
- 3.2 Specifically, the WDC Policy was amended to:-
- (a) remove the 26-week qualifying period for making an application for Flexible Working, and
 - (b) shorten the permitted time between making applications to 6 months (previously 12)
- 3.3 A revised 'Flexible Working' Policy which similarly effects these changes and reflects the management structures and functions of the Joint Board was drafted is attached (Appendix 1) for Members' consideration.
- 3.4 The revised policy has been reviewed by the relevant trade union and no objection has been made.

- 3.5 Further, the revised policy has been Equality Impact Assessed and a copy is attached (Appendix 2) for Members' information.
- 3.6 The revised Policy was approved by the Board's Management Team in November 2017.

4.0 Recommendations

- 4.1 The Valuation Joint Board is asked to:
- (a) Approve the revised 'Flexible Working' Policy.
-

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*

FLEXIBLE WORKING POLICY

Document Management - Version Control

Flexible Working Policy			
Rationale/Driver: The Joint Board's commitment to positive work-life balance for all employees and its aim to continue as a top employer for working families.			
Version	Author	Approved	Date
V2.1 draft	D Thomson		August 2017
V2.2 draft	D Thomson		November 2017
V3.0d	D Thomson	MT approved	November 2017
MT approved	D Thomson		March 2018

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6.	Review and Monitoring	5

Flexible Working

1. INTRODUCTION

- 1.1** The Valuation Joint Board is committed to providing the opportunity for employees to achieve a positive work life balance through effective and productive ways of working that meet both the organisation and employee needs. An increasing number of employees – both those with and without caring responsibilities – are seeking to work flexibly for a variety of reasons.
- 1.2** The Valuation Joint Board has enhanced the statutory provision for flexible working and has removed the 26 week qualifying period. Therefore all employees, regardless of length of service can request to work flexibly.
- 1.3** The Valuation Joint Board aims to attract and retain the best available talent and offers an opportunity for prospective employees to talk to us about flexible working at the recruitment stage.

2. SCOPE

- 2.1** This document applies to all current and prospective employees of Dunbartonshire and Argyll & Bute Valuation Joint Board.

3. KEY PRINCIPLES

- 3.1** The Valuation Joint Board adopts a “reason neutral” policy with no qualifying criteria with regards to flexible working requests and therefore extends the statutory provisions to all current and prospective employees.
- 3.3** In order to minimise operational impact, employees are restricted to one application every six months.
- 3.4** *Some* examples of flexible working arrangements are listed below;
 - part time
 - job share
 - shift working
 - change in hours
 - homeworking (potentially)
 - flexible hours
 - staggered hours
 - compressed hours

4.0 APPLICATION OF POLICY AND PROCEDURE

- 4.1 Prior to making an application for flexible working the employee should give careful consideration to any financial implications the change to working pattern may have on them. Consideration should also be given to any effects it will have on service delivery, the organisation and/or work colleagues.
- 4.2 Approved applications will normally mean a **permanent** change to the employee's contractual terms and conditions of employment. However, in some circumstances a permanent change to an employee's contract may not be the best solution. It may be possible to agree a temporary change of contract for a trial period to assess the demands for care. An example of this might be when an employee is caring for a terminally ill person or for a person whose care needs fluctuate. At the end of this period a review should be undertaken to confirm or alter the arrangement as appropriate.
- 4.3 The employee will be required to make an application for flexible working in writing to their Line Manager. The Request for Flexible Working Application Form can be found on West Dunbartonshire Council's (WDC) Intranet.
- 4.4 The Manager will arrange to meet with the employee within 28 days of receipt of the application, to discuss the practical implications of the desired working pattern and how best it might be accommodated. The meeting may also provide an opportunity to consider alternative working patterns should there be challenges in accommodating the requested work pattern.
- 4.5 The employee may be accompanied to the meeting by a Trades Union representative or work colleague.
- 4.6 Having taken all relevant matters into account, the Line Manager will confirm to the employee, in writing, within 14 days of the meeting either:
- (a) agreement on the new work pattern and start date, or,
 - (b) that the request has been refused and provide clear business reasons for this decision, which must be derived from one or more of the following:
- Burden of additional costs
 - Detrimental effect on the ability to meet customer demand
 - Inability to reorganise work among existing staff
 - Inability to recruit additional staff
 - Detrimental impact on quality
 - Detrimental impact on performance
 - Insufficient work during the periods the employee proposes to work
 - Planned structural changes

5. APPEALS PROCEDURE

- 5.1** The employee will have the right to appeal any decision taken to the next level of manager and should do so within 14 days.
- 5.2** Should an employee be dissatisfied with the outcome from the meeting with the next level of manager, employees will have a final right of appeal which will be heard by the Assessor & ERO or the Depute Assessor & ERO. Appeals must be submitted within 14 days of the outcome from the meeting with the first appeal manager.
- 5.3** Appeals must be in writing and the standard Flexible Working Appeal Form can be found on the WDC Intranet.
- 5.5** The employee will be notified within 5 days of the date on which the Appeal form was received advising of the arrangements for the Appeal. The employee has the right to be accompanied by their Trades Union representative or colleague to this meeting.
- 5.6** The employee will be notified in writing of the decision within 5 days of the date of the concluded Appeal Hearing.

6 REVIEW AND MONITORING

- 6.1** The policy and procedure will be reviewed in line with employment legislation and employment practice. Any amendments to the policy will be implemented after full consultation with the relevant trades unions.

Dunbartonshire and Argyll & Bute Valuation Joint Board

Flexible Working 2018

Equality Impact Assessment

This summary report proforma summarises the issues and actions identified in the impact assessment.

1	Title of Policy or function	Right to Request Flexible Working
2	Responsible Officer	David Thomson
3	Staff involved in impact assessment screening	DAB Management Team
4	Other staff / services / community groups involved	Policy developed by the Management Team following advice from West Dunbartonshire Council's HR&OD Business Manager
5	Brief summary of any consultation carried out.	Research of similar policies, particularly the WDC Flexible Working policy. Draft Policy shared with relevant trade union.
6	Summary of (potential) impacts identified	The extension of the existing policy <u>beyond</u> legal requirement should ensure that all employees have equal access to the right to request Flexible Working.
7	Summary of actions identified	The availability of the policy to <u>all</u> staff, immediately on becoming employed by the VJB, supports the commitment of both the Assessor and the Board to the promotion of equal opportunities. As with all HR policies, fair operation will be aided by good organisational and managerial understanding of the Policy.
8	What 'equalities' monitoring is required for this policy / service?	Applications for Flexible Working, and their outcomes, will be monitored and reported to the Management Team
9	Date of completion of assessment	November 2017

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Treasurer

Valuation Joint Board - 2 March 2018

Subject: Audit Scotland's Annual Audit Plan 2017/18

1. Purpose

- 1.1** The purpose of this report is to present Audit Scotland's Annual Audit Plan for the audit of financial year 2017/18 to the Board for information.

2. Background

- 2.1** Audit Scotland has produced their Annual Audit Plan which provides an overview of the audit approach to be adopted and describes the outputs the Board can expect to receive. The plan is appended to this report for noting.

3. Main Issues

- 3.1** The Annual Audit plan identifies the key audit risks in the Risks and Planned Work within Exhibit 1 on pages 4 and 5 of the attachment.
- 3.2** A summary of the proposed audit timetable is provided within Exhibit 4 on page 8 of the appended plan.
- 3.3** The fee for the local audit for 2017/18 is £7,110. This is a slight increase from the charge in 2016/17 (£7,000).

4. Recommendations

- 4.1** The Board is asked to note Audit Scotland's audit plan for the audit of financial year 2017/18.

Stephen West

Treasurer

Date: 13 February 2018

Person to Contact: Gillian McNeilly, Finance Manager
West Dunbartonshire Council
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Appendix: Audit Scotland's Annual Audit Plan 2017/18

Dunbartonshire and Argyll & Bute Valuation Joint Board

Annual Audit Plan 2017/18



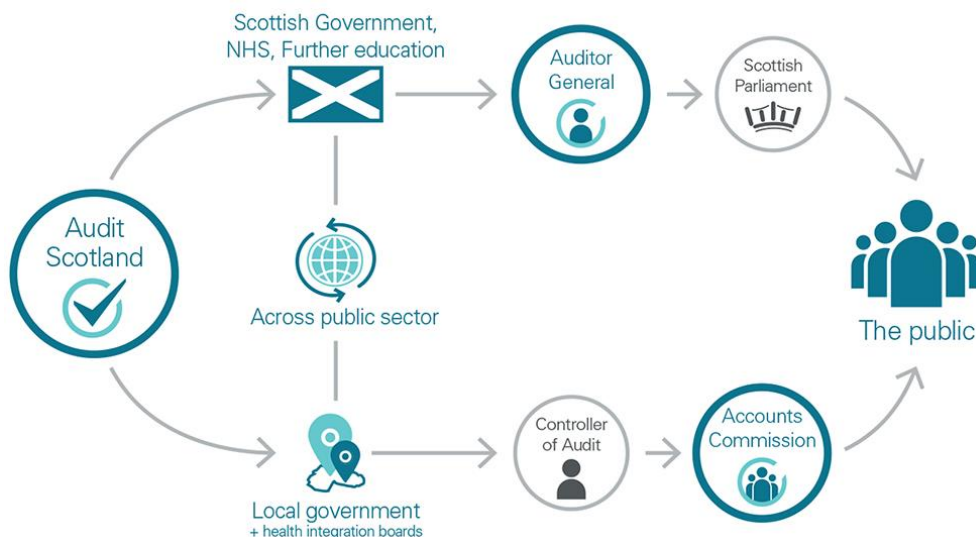
 AUDIT SCOTLAND

Prepared for Dunbartonshire and Argyll & Bute Valuation Joint Board
February 2018

Who we are

The Auditor General, the Accounts Commission and Audit Scotland work together to deliver public audit in Scotland:

- The Auditor General is an independent crown appointment, made on the recommendation of the Scottish Parliament, to audit the Scottish Government, NHS and other bodies and report to Parliament on their financial health and performance.
- The Accounts Commission is an independent public body appointed by Scottish ministers to hold local government to account. The Controller of Audit is an independent post established by statute, with powers to report directly to the Commission on the audit of local government.
- Audit Scotland is governed by a board, consisting of the Auditor General, the chair of the Accounts Commission, a non – executive board chair, and two non – executive members appointed by the Scottish Commission for Public Audit, a commission of the Scottish Parliament.



About us

Our vision is to be a world – class audit organisation that improves the use of public money.

Through our work for the Auditor General and the Accounts Commission, we provide independent assurance to the people of Scotland that public money is spent properly and provides value. We aim to achieve this by:

- carrying out relevant and timely audits of the way the public sector manages and spends money
- reporting our findings and conclusions in public
- identifying risks, making clear and relevant recommendations.

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Risks and planned work

1. This annual audit plan contains an overview of the planned scope and timing of our audit and is carried out in accordance with International Standards on Auditing (ISAs), the [Code of Audit Practice](#), and any other relevant guidance. This plan identifies our audit work to provide an opinion on the financial statements and related matters and meet the wider scope requirements of public sector audit.

2. The wider scope of public audit contributes to conclusions on the appropriateness, effectiveness and impact of corporate governance, performance management arrangements and financial sustainability.

Audit risks

3. Based on our discussions with staff, attendance at committee meetings and a review of supporting information, we have identified the following main risk areas for Dunbartonshire and Argyll & Bute Valuation Joint Board (DABVJB). We have categorised these risks into financial risks and wider dimension risks. The key audit risks, which require specific audit testing, are detailed in [Exhibit 1](#).

Exhibit 1

2017/18 Key audit risks

Audit Risk	Source of assurance	Planned audit work
Financial statement issues and risks		
1 Risk of management override of controls ISA 240 requires that audit work is planned to consider the risk of fraud, which is presumed to be a significant risk in any audit. This includes consideration of the risk of management override of controls in order to change the position disclosed in the financial statements.	Owing to the nature of this risk, assurances from management are not applicable in this instance. Robust expenditure processing. Normal budgetary control processes – reported regularly to the Management Team. Authorisation processes regarding transactions within the ledger – e.g. journals.	Detailed testing of journal entries. Review of accounting estimates. Focused testing of accruals and prepayments. Evaluation of significant transactions that are outside the normal course of business.
2 Risk of fraud over expenditure Most public sector bodies are net expenditure bodies and therefore the risk of fraud is more likely to occur in expenditure.		Detailed testing of expenditure transactions focusing on the areas of greatest risk.

Reporting arrangements

4. Audit reporting is the visible output for the annual audit. All annual audit plans and the outputs as detailed in [Exhibit 2](#), and any other outputs on matters of public interest will be published on our website: www.audit-scotland.gov.uk.

5. Matters arising from our audit will be reported on a timely basis and will include agreed action plans. Draft management reports will be issued to the relevant officer(s) to confirm factual accuracy.

6. We will provide an independent auditor's report to DABVJB and Accounts Commission setting out our opinions on the annual accounts. We will provide the Treasurer and Accounts Commission with an annual report on the audit containing observations and recommendations on significant matters which have arisen in the course of the audit.

Exhibit 2

2017/18 Audit outputs

Audit Output	Target date	Board Date
Annual Audit Plan	31 March	2 March
Annual Audit Report	30 September	TBC
Independent Auditor's Report	30 September	TBC

Audit fee

7. The proposed audit fee for the 2017/18 audit of DABVJB is £7,110. In determining the audit fee we have taken account of the risk exposure of the Board, the planned management assurances in place and the level of reliance we plan to take from the work of internal audit. Our audit approach assumes receipt of the unaudited financial statements, with a complete working papers package by 30 June.

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

Responsibilities

DABVJB and Treasurer

9. Audited bodies have the primary responsibility for ensuring the proper financial stewardship of public funds, compliance with relevant legislation and establishing effective arrangements for governance, propriety and regularity that enable them to successfully deliver their objectives.

10. The audit of the financial statements does not relieve management or the DABVJB, as those charged with governance, of their responsibilities.

Appointed auditor

11. Our responsibilities as independent auditor are established by the 1973 Act for local government, and the Code of Audit Practice (including supplementary guidance) and guided by the auditing profession's ethical guidance.

12. Auditors in the public sector give an independent opinion on the financial statements and other specified information accompanying the financial statements. We also review and report on the arrangements within the audited body to manage its performance, regularity and use of resources. In doing this, we aim to support improvement and accountability.

Audit scope and timing

Financial statements

13. The statutory financial statements audit will be the foundation and source for the majority of the audit work necessary to support our judgements and conclusions. We also consider the wider environment and challenges facing the public sector. Our audit approach includes:

- understanding the business of DABVJB, and the associated risks which could impact on the financial statements
- assessing the key systems of internal control, and establishing how weaknesses in these systems could impact on the financial statements
- identifying major transaction streams, balances and areas of estimation and understanding how DABVJB will include these in the financial statements
- assessing the risks of material misstatement in the financial statements
- determining the nature, timing and extent of audit procedures necessary to provide us with sufficient audit evidence as to whether the financial statements are free of material misstatement.

14. We will give an opinion on the financial statements as to whether they:

- give a true and fair view in accordance with applicable law and the Code of the state of the affairs of the board as at 31 March 2018 and of the income and expenditure for the year
- have been properly prepared in accordance with IFRSs as adopted by the European Union, as interpreted and adapted by the Code
- have been prepared in accordance with the requirements of the Local Government (Scotland) Act 1973, The Local Authority Accounts (Scotland) Regulations 2014, and the Local Government in Scotland Act 2003

Materiality

15. We apply the concept of materiality in planning and performing the audit. It is used in evaluating the effect of identified misstatements on the audit, and of any uncorrected misstatements, on the financial statements and in forming our opinion in the auditor's report.

16. We calculate materiality at different levels as described below. The calculated materiality values for DABVJB are set out in [Exhibit 3](#).



Exhibit 3

Materiality values

Materiality level	Amount
Planning materiality – This is the calculated figure we use in assessing the overall impact of audit adjustments on the financial statements. It has been set at 1% of gross expenditure for the year ended 31 March 17 based on the latest audited accounts.	£27,000
Performance materiality – This acts as a trigger point. If the aggregate of errors identified during the financial statements audit exceeds performance materiality this would indicate that further audit procedures should be considered. Using our professional judgement we have calculated performance materiality at 80% of planning materiality.	£22,000
Reporting threshold (i.e. clearly trivial) – We are required to report to those charged with governance on all unadjusted misstatements in excess of the 'reporting threshold' amount. This has been calculated at 4% of planning materiality.	£1,000



17. We review and report on other information published with the financial statements including the management commentary, annual governance report and the remuneration report. Any issue identified will be reported to the Board.

Timetable

18. To support the efficient use of resources it is critical that a financial statements timetable is agreed with us for the production of the unaudited accounts. An agreed timetable is included at [Exhibit 4](#) which takes account of submission requirements and planned Board dates.

Exhibit 4

Financial statements timetable

 Key stage	 Date
Consideration of unaudited financial statements by those charged with governance	TBC
Latest submission date of unaudited annual accounts with complete working papers package	30 June
Latest date for final clearance meeting with the Treasurer	6 September
Issue of letter of representation and proposed independent auditor's report	TBC
Agreement of audited unsigned annual accounts	TBC
Issue of Annual Audit Report including ISA 260 report to those charged with governance	TBC
Independent auditor's report signed	30 September

Internal audit

19. Auditing standards require internal and external auditors to work closely together to make best use of available audit resources. We seek to rely on the work of internal audit wherever possible and as part of our planning process we carry out an assessment of the internal audit function. Internal audit is provided by the Internal Audit Section of West Dunbartonshire Council.

Adequacy of Internal Audit

20. Overall, we concluded that the internal audit service of West Dunbartonshire Council operates in accordance with Public Sector Internal Audit Standards (PSIAS) and has sound documentation standards and reporting procedures in place.

Areas of Internal Audit reliance

21. In respect of our wider dimension audit responsibilities we also plan to consider other areas of internal audit work including:

- Appeals process for Council Tax and Non Domestic Rates valuations

Audit dimensions

22. Our audit is based on four audit dimensions that frame the wider scope of public sector audit requirements as shown in [Exhibit 5](#).

Exhibit 5

Audit dimensions



Source: Code of Audit Practice

23. In the local government sector, the appointed auditor's annual conclusions on these four dimensions will help contribute to an overall assessment and assurance on best value.

Financial sustainability

24. As auditors we consider the appropriateness of the use of the going concern basis of accounting as part of the annual audit. We will also comment on the body's financial sustainability in the longer term. We define this as medium term (two to

five years) and longer term (longer than five years) sustainability. We will carry out work and conclude on:

- the effectiveness of financial planning in identifying and addressing risks to financial sustainability in the short, medium and long term
- the appropriateness and effectiveness of arrangements in place to address any identified funding gaps
- whether DABVJB can demonstrate the affordability and effectiveness of funding and investment decisions it has made.

Financial management

25. Financial management is concerned with financial capacity, sound budgetary processes and whether the control environment and internal controls are operating effectively. We will review, conclude and report on:

- whether DABVJB has arrangements in place to ensure systems of internal control are operating effectively
- whether DABVJB can demonstrate the effectiveness of budgetary control system in communicating accurate and timely financial performance
- how DABVJB has assured itself that its financial capacity and skills are appropriate
- whether DABVJB has established appropriate and effective arrangements for the prevention and detection of fraud and corruption.

Governance and transparency

26. Governance and transparency is concerned with the effectiveness of scrutiny and governance arrangements, leadership and decision – making and transparent reporting of financial and performance information. We will review, conclude and report on:

- whether DABVJB can demonstrate that the governance arrangements in place are appropriate and operating effectively
- whether there is effective scrutiny, challenge and transparency on the decision – making and finance and performance reports.
- the quality and timeliness of financial and performance reporting.

Value for money

27. Value for money refers to using resources effectively and continually improving services. We will review, conclude and report on whether:

- DABVJB can provide evidence that it is demonstrating value for money in the use of its resources.
- DABVJB can demonstrate that there is a clear link between money spent, output and outcomes delivered.
- DABVJB can demonstrate that outcomes are improving.
- There is sufficient focus on improvement and the pace of it.

Independence and objectivity

28. Auditors appointed by the Accounts Commission or Auditor General must comply with the Code of Audit Practice and relevant supporting guidance. When auditing the financial statements, auditors must also comply with professional standards issued by the Financial Reporting Council and those of the professional accountancy bodies. These standards impose stringent rules to ensure the independence and objectivity of auditors. Audit Scotland has in place robust arrangements to ensure compliance with these standards including an annual “fit and proper” declaration for all members of staff. The arrangements are overseen by the Director of Audit Services, who serves as Audit Scotland’s Ethics Partner.

29. The engagement lead for DABVJB is Carol Hislop, Senior Audit Manager. Auditing and ethical standards require the appointed auditor, Audit Scotland, to communicate any relationships that may affect the independence and objectivity of audit staff. We are not aware of any such relationships pertaining to the audit of DABVJB.

Quality control

30. International Standard on Quality Control (UK and Ireland) 1 (ISQC1) requires that a system of quality control is established, as part of financial audit procedures, to provide reasonable assurance that professional standards and regulatory and legal requirements are being complied with and that the independent auditor’s report or opinion is appropriate in the circumstances.

31. The foundation of our quality framework is our Audit Guide, which incorporates the application of professional auditing, quality and ethical standards and the Code of Audit Practice (and relevant supporting guidance) issued by Audit Scotland and approved by the Auditor General for Scotland. To ensure that we achieve the required quality standards, Audit Scotland conducts peer reviews, internal quality reviews and is currently reviewing the arrangements for external quality reviews.

32. As part of our commitment to quality and continuous improvement, Audit Scotland will periodically seek your views on the quality of our service provision. We welcome feedback at any time and this may be directed to the engagement lead.

Adding Value

33. Through our audit work we aim to add value to DABVJB. We will do this by ensuring our Annual Audit Report provides a summary of the audit work done in the year together with clear judgements and conclusions on how well the DABVJB has discharged its responsibilities and how well it has demonstrated the effectiveness of its arrangements. Where it is appropriate, we will recommend actions that support continuous improvement and summarise areas of good practice identified from our audit work.

Dunbartonshire and Argyll & Bute Valuation Joint Board

Annual Audit Plan 2017/18

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DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Treasurer

Valuation Joint Board – 2 March 2018

Subject: Revenue & Capital Budgetary Control Report to 31 January 2018 (Period 10)

1. Purpose

- 1.1** The purpose of this report is to advise Members on the progress of both the revenue budget and the capital programme for 2017/18.

2. Background

2.1 Revenue

At the meeting of the Joint Board on 24 February 2017, Members agreed the revenue estimates for 2017/18. A total net budget of £2.692m was approved.

2.3 Capital

At the meeting of the Joint Board on 24 February 2017 Members agreed to fund the 2017/18 Capital Plan of £0.015m from unapplied capital resources (£0.002m) and a constituent contribution (£0.013m). Following the 2016/17 year end, £0.015m of capital and resources were carried forward into the 2017/18 capital programme. This has been incorporated into this 2017/18 budgetary control report.

3. Main Issue

3.1 Revenue

The summary report attached as Appendix 1 highlights a favourable projected year end variance of £0.125m.

- 3.2** Although the report indicates a favourable variance, the present variance should be viewed in the knowledge that there are a number of variable factors which could arise between now and the 31 March and could affect the year end results.

- 3.3** Analysis of the main variances is showing in Appendix 2 of this report.

3.4 Capital

A summary sheet is attached (Appendix 3) which highlights projected slippage (of expenditure and income) on the programme of £0.014m, projected underspends on expenditure of £0.010m, resulting in projected unallocated capital receipts available for future use of £0.010m. Details of these variances are noted in appendix 4.

4. Conclusion and Recommendation

4.1 Members are asked to:

- i) Note the favourable revenue variance of £0.125m (5% of the total budget);
- ii) Note the 2017/18 budgetary position of the capital account.

.....
Stephen West
Treasurer
Date: 14 February 2018

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

Appendix 1 Revenue BCR Period 10
Appendix 2 Revenue Analysis Report
Appendix 3 Capital BCR Period 10

MONTH END DATE **31 January 2018**

PERIOD **10**

REVISED ESTIMATE 2017/18	DESCRIPTION	SPEND TO DATE	FORECAST SPEND 2017/18	FORECAST VARIANCE	Variance %	STATUS
£ 2,181,849	EMPLOYEE COSTS	£ 1,718,899	£ 2,080,316	£ (101,533)	-5%	Favourable
114,776	PROPERTY COSTS	68,095	105,873	(8,903)	-8%	Favourable
23,200	SUPPLIES & SERVICES	12,725	20,650	(2,550)	-11%	Favourable
7,000	PAYMENT TO OTHER BODIES	-	7,110	110	2%	Adverse
401,760	ADMINISTRATION COSTS	212,311	386,076	(15,684)	-4%	Favourable
36,710	OTHER EXPENDITURE	32,426	41,710	5,000	14%	Adverse
2,765,295	GROSS EXPENDITURE	2,044,456	2,641,735	(123,560)	-4%	Favourable
(73,300)	GROSS INCOME	(77,645)	(74,662)	(1,362)	-2%	Favourable
2,691,995	NET EXPENDITURE	1,966,811	2,567,073	(124,922)	-5%	Favourable
(80,824)	BALANCES USED					
2,611,171	AUTHORITIES CONTRIBUTIONS					

UNDERSPEND	(124,922)	-5%
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REVENUE BUDGETARY CONTROL 2017/2018

ANALYSIS FOR VARIANCES

MONTH END DATE

31 January 2018

PERIOD

10

Budget Area	Budget	Spend to Date	% Spend to Date of Total Budget	Forecast Spend	Forecast Variance		Status
	£	£	%	£	£	%	
EMPLOYEE COSTS	2,181,849	1,718,899	79%	2,080,316	(101,533)	-5%	↓
Variance Narrative							
Main Issues	There is a favourable variance due to vacancies						
Mitigating Action	No action is require due to the variance being favourable						
Anticipated Outcome	It is likely this budget will underspend by the year end.						

MONTH END DATE **31 January 2018**

PERIOD **10**

ORIGINAL BUDGET	2016/17 YEAR END ADJUST'S**	2017/18 BUDGET	DESCRIPTION	SPEND TO DATE	FORECAST SPEND	FORECAST VARIANCE	SLIPPAGE INTO 2018/19	UNDERSPEND
£ 4,020	£ 0	£ 4,020	PC REFRESH	£ 0	£ 3,966	£ 54	£ 0	£ 54
11,000	0	11,000	FLEXI TIME SYSTEM	0	0	11,000	11,000	0
0	3,200	3,200	SERVER UPGRADE	0	0	3,200	3,200	0
0	11,250	11,250	COMMUNICATION LINE - CAMPBELTOWN	0	1,500	9,750	0	9,750
15,020	14,450	29,470	GROSS EXPENDITURE	0	5,466	24,004	14,200	9,804
(2,503)	(14,490)	(16,993)	UNAPPLIED CAPITAL RECEIPTS CARRIED FORWARD	0	0	(16,993)	(16,993)	
(12,517)	0	(12,517)	AGREED LEVEL OF CONSTITUENT CONTRIBUTIONS	0	(5,466)	(7,051)	(7,051)	
(15,020)	(14,490)	(29,510)	GROSS INCOME	0	(5,466)	(24,044)	(24,044)	
PROJECTED CAPITAL RECEIPTS AVAILABLE FOR FUTURE USE							(9,844)	

DUNBARTONSHIRE & ARGYLL & BUTE VALUATION JOINT BOARD
CAPITAL BUDGETARY CONTROL 2017/2018
ANALYSIS FOR VARIANCES

APPENDIX 4

MONTH END DATE

31 January 2018

PERIOD

10

Capital Project	Budget	Forecast Spend	Forecast Variance	
	£	£	£	%
FLEXI TIME SYSTEM	11,000	0	11,000	100%
Variance Narrative				
Main Issues	The current system works via a server in each office it was anticipated that with the installation of BT.Net a solution using either a single server or the Cloud would be possible, the delays to the installation of BT.Net have resulted in this project also being delayed. Initial market testing suggests that the estimate is still realistic.			
SERVER UPGRADE	3,200	0	(3,200)	-100%
Variance Narrative				
Main Issues	The warranty for the server has been extended while we explore alternative options that will provide the appropriate level of resilience. It is still anticipated that there will be a capital requirement			
COMMUNICATION LINE - CAMPBELTOWN	11,250	1,500	(9,750)	-87%
Variance Narrative				
Main Issues	Severe delays were experienced in the project due to issues with BT with the line eventually being installed to our office during September 2017. Work is currently being undertaken by WDC IT on our behalf to allow a connection to the WDC network, it is anticipated that this work will be completed in the near future. Total spend on this project to date is £4,750 (paid in 2016/17), it is anticipated that any further expenditure will be minimal, resulting in an underspend			

DUNBARTONSHIRE AND ARGYLL AND BUTE VALUATION JOINT BOARD

Report by Treasurer

Valuation Joint Board – 2 March 2018

Subject: Draft Financial Strategy and Revenue Estimates 2018/2019

1. Purpose of Report

- 1.1 The purpose of this report is to seek approval of the draft Financial Strategy, the revenue estimates for 2018/19 (and the level of constituent contribution) and to note the indicative budget positions for 2019/20 and 2020/21.

2. Background

- 2.1 Scottish Government provides grant funding to local authorities for Valuation Joint Board activities through Grant Aided Expenditure (GAE) allocations for:
- Council Tax Valuation;
 - Electoral Registration; and
 - Lands Valuation.
- 2.2 GAE allocations are updated regularly from various sources of information collected by Scottish Government. Changes in these allocations results in changes to funding to local authorities for the services. Therefore the allocation of Valuation Joint Board expenditure between the three Constituent authorities can change, which in turn changes the allocation of the contribution from the authorities to the Joint Board.
- 2.3 The GAE allocations for 2018/19 have not yet been published and therefore the draft budget has been allocated based upon GAE allocations for 2017/18, similar to previous years.
- 2.4 Officers have discussed the draft budget and allocations to constituent councils with the Directors of Finance of the three constituent councils, and all have confirmed that there are no plans to reduce the level of requisition provided for 2018/19.
- 2.5 As at 31 March 2017, revenue reserves held totalled £492,621, of which £80,824 was earmarked to balance the 2017/18 budget, leaving an anticipated remaining reserve of £411,797 (including the Prudential Target of £100,000).
- #### 3. Main Issues
- 3.1 In preparing the Draft Estimates for 2018/19, a draft Financial Strategy has been prepared, to help plan for longer term financial issues by providing early

sight of financial and other pressures. The draft Strategy is detailed in Appendix 1.

- 3.2** In recognition of the financial situation facing councils, every effort has been made to identify efficiencies which allow for a standstill Council contribution to be recommended for 2018/19.
- 3.3** The following assumptions have been applied:
- Staff turnover has been assumed at 3%; and
 - Pay award assumed is in line with that anticipated by the Scottish Government funding to Councils - in 2018/19 is 3% for staff (FTE) up to £36,500; 2% to £80,000 and thereafter capped at £1,600. For 2019/20 and 2020/21 2% per annum has been assumed.
- 3.4** As noted in Appendix 2, when the budget was agreed for 2017/18, the reserves were expected to reduce by £80,824 to balance the net budget position. Current projections indicate that there is likely to be a net favourable in year position of £124,921, resulting in the reserve increasing by £44,097 by the year end. This would result in a year end reserve balance of £536,718. This equates to an available reserve of £436,718 and prudential reserve of £100,000. A report on 2017/18 budgetary position is provided elsewhere on the agenda for this meeting.
- 3.5** The 2018/19 draft estimate (Appendix 2) shows a proposal to allow a standstill in contribution from constituent authorities through the use of balances of £156,659. The use of reserves results in projected available resources for future use of £380,059 (including the prudential reserve). The main movements from the agreed budget 2017/18 and the draft budget 2018/19 are detailed in Appendix 3.
- 3.6** At this time, indicative estimates for 2019/20 and 2020/21 identify budget gaps of £229,350 in 2019/20 and £306,690 (cumulative) in 2020/21 (Appendix 2). The budget gaps identified will require to be funded through either the use of reserves, additional constituent contributions and/or service efficiencies.
- 3.7** It is proposed that the expected year end reserves position of £536,718 (as at 31 March 2018) is carried forward to be used as required to help meet the budget gap over future years. The surplus will be monitored and its use will be reviewed if any material changes occur.

Contributions from Authorities

- 3.8** As in previous years, it is recommended that the budget for 2018/19 be apportioned to the councils on the basis of their GAE figures per Appendix 4.
- 3.9** As stated in 2.3 the GAE allocations for 2018/19 are not yet known, therefore the allocation proposed is from the GAE allocations in 2017/18.

3.10 The proposed apportionment for 2018/19 budget is:

	% Share	£
Argyll & Bute	49.04%	1,280,630
West Dunbartonshire	26.36%	688,256
East Dunbartonshire	24.60%	642,285
		<u>2,611,171</u>

4. Risk Analysis

4.1 There are a number of assumptions within the draft budget and Finance Strategy. These assumptions (e.g. cost of valuation appeals; grant anticipated from the UK Government/Cabinet Office and changes to costs associated with accommodation in Campbeltown) may lead to additional burdens if they do not come to the conclusion anticipated. Officers will monitor on an ongoing basis and update the Board and Strategy as appropriate.

5. Conclusions and Recommendations

5.1 The Joint Board is requested to:

- (a) Agree the draft Financial Strategy per Appendix 1;
- (b) Agree the draft revenue budget for 2018/2019 per Appendix 2;
- (c) Agree that any surplus as at 31 March 2018 be carried forward into 2018/19, for future use;
- (d) Note the indicative budgets for 2019/20 and 2020/21 and that a report will be brought to a future Board meeting detailing options for future service efficiencies;
- (e) Note that free reserves will continue to be held to help manage future budgets and the level of constituent authority contributions; and
- (f) Agree that the 2018/19 requisition is based on each council's GAE figures with the apportionment being as identified at 3.10.

.....
Stephen West
Treasurer
Date: 14 February 2018

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

Appendix 1 Draft Financial Strategy;

Appendix 2 Probable Outturn 2017/18;
Draft Revenue Estimates 2018/2019;
Indicative Estimates for 2019/20 and 2020/21.

Appendix 3 Main variances between 2017/18 approved estimate and 2018/19 draft estimate

Appendix 4 Details in GAE allocations 2016/17 & 2017/18

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1 Introduction

1.1 The purpose of the Financial Strategy is to allow the Valuation Joint Board (“the Board”) to consider and plan for longer term financial issues by providing early sight of pressures arising from areas such as: constituent authority funding reductions; service demand changes; etc. The Financial Strategy demonstrates that the Board is clear that the outcomes it plans to achieve link directly to the financial plans for the future and that any financial challenges identified which threaten the achievement of these outcomes are managed and prioritised in an orderly manner.

1.2 In recent years, the Scottish Government has provided a single year settlement for councils. This clearly makes it difficult to predict constituent contributions going forward, though it seems clear that the trend of reducing funding to councils may continue on an ongoing basis which is likely to result in future reductions to Board contributions. Recently political commentators have been talking about the UK economy as being in a state of “perma-austerity”, this view being based on future predictions around the impact of Brexit and likely impact on the UK economy.

In general it is anticipated that the Board will face significant financial challenges over at least the next five years. It is therefore likely that difficult choices will continue to be required – this Strategy provides a practical framework within which choices will be identified, debated and approved.

1.3 To provide clear and consistent direction for the Board, the following objectives have been identified for the Financial Strategy – it will ensure that:

- the Board has a comprehensive, coherent balanced budget;
- resources are allocated and deployed to facilitate delivery of services;
- all key strategic decisions on the allocation and deployment of resources are made within the appropriate financial context, with due regard to levels of risk;
- the Board is able to take full account of the impact of decisions on the overall financial resources of the Board in the short, medium and long term;
- the Board has flexibility to address new policy requirements, or significant changes to existing policies, within overall available financial resources; and
- there is an ongoing focus on securing efficiencies across the organisation.

1.4 The primary financial challenges facing the Board over the period of this Strategy will be delivering a coherent, balanced revenue budget year on year. To deliver this, the Board will need to continuously review existing and revised service delivery arrangements to determine if they are effective, efficient and sustainable, consider alternative methods of service delivery where appropriate and proactively identify opportunities to secure efficiencies or reduce service provision.

1.5 There is no doubt that the information generated through this process will result in options that require hard choices – one of the main challenges for the Board over the next few years will be that, once chosen, these options will often require a lead-in period prior to implementation.

- 1.6 If the Financial Strategy is to be successful, and achieve the objectives outlined, it must be a dynamic, living document reviewed on a regular basis.
- 1.7 The financial strategy undertakes some sensitivity analysis to provide a picture of best case, worst case and likely case in terms of financial projections. This allows Board to see the risk associated with the range of variables within the financial issues/pressures identified.
- 1.8 Recent Audit Scotland comments in relation to financial planning suggest that longer term projections of future budget positions should be provided to allow Boards to consider making longer term decisions. This strategy therefore seek to project budgets for ten years into the future and identify risks and issues longer term. It is clear that the further away from the current date that projections go the less certain the projections become, however they will allow Board to consider longer term views and options.

Cllr Richard Trail
Convenor of the Board

David Thomson
Assessor & ERO

2. What is the point of a Financial Strategy?

- 2.1 The purpose of a Financial Strategy is to provide clear direction, supported by a practical framework and explicitly defined parameters, on how the Board will structure and manage its financial resources in the medium to long term to ensure they are deployed effectively to comply with the statutory duties of the Assessor & ERO.
- 2.2 The Board has taken into account Guidance produced by the Institute of Public Finance (IPF) for local government organisations in Scotland on developing a Financial Strategy as well as best practice from other local authorities. The Valuation Joint Boards follow the accounting practices for local authorities.
- 2.3 The ambition of the Board is to produce a Financial Strategy that brings together the corporate objectives of the Board along with all the relevant financial information in a clear and accessible document over the longer term.
- 2.4 The value of such a Strategy is that it should enable the Board to understand the wider policy and financial environment within which it operates, identify and respond flexibly to opportunities and threats, manage and mitigate risks and ensure that financial resources are contributing to the statutory duties of the Assessor & ERO.
- 2.5 The Strategy will also provide information to a range of stakeholders:

Table 1 – Stakeholder Information

Stakeholder	Purpose of finance strategy
For the Board and Elected Members	to decide how available financial resources will be used and prioritised
For Chief Officers, managers and employees	to reinforce and support their roles in financial management arrangements
For partners	to share the Board's vision and help understand legislative demands on the Board

- 2.6 The Strategy identifies issues that will impact longer term so that the Board can plan ahead; it includes expenditure forecasts, and projected funding, where known.
- 2.7 Inevitably some of the information of the Financial Strategy will be based on assumptions and these will change over time - the Strategy will be reviewed and updated annually so that the Board can respond proactively to any such changes. This is particularly the case the longer into the future the projections are taken.

3. Financial Summary

Revenue Budget

- 3.1 The budget process for 2017/18 was progressed through the Board in the normal manner and the Board was able to set a balanced budget through the use of reserves.

- 3.2 Indicative budget gaps for 2018/19 (£0.163m) and 2019/20 (£0.203m, cumulative) were reported to Members during the budget setting process for 2017/18. These indicative budgets have now been reviewed and rolled forward to 2020/21.
- 3.3 A sensitivity analysis has been undertaken on the main areas of financial pressure to 2020/21 and this provides the range of anticipated outcomes in terms of future budget gaps based on a best case, worst case and likely case outcomes as follows:

Table 2 – Outcome of sensitivity analysis

	2018/19 £m	2018/19 £m	2020/21 £m
LIKELY PROJECTION	0.157	0.229	0.307
BEST CASE	0.157	0.213	0.290
WORST CASE	0.157	0.483	0.540

The above illustrates that following the review of the financial position and under the “likely” set of assumptions that the gaps for 2018/19 to 2020/21 have changed due to assumptions such as pay award, employers pension contributions and Government grants.

The expectation is that Board will plan on the likely case outcome above, however Members may consider a prudent approach and consider the worst case.

Capital Budgets

- 3.4 Consideration has been given to the Board's likely capital spend requirements to 2021/22. The expectation is to request the contributing councils for a requisition annually and this projection should assist these councils with their ongoing capital planning.

Table 3 – Anticipated capital spend (excluding slippage)

	2018/19 £	2019/20 £	2020/21 £	2021/22 £
Anticipated new project spend	5,344	16,800	8,800	27,800
Anticipate resources	(5,344)	(6,589)	0	0
Anticipated contribution from councils	0	10,211	8,800	27,800

- 3.5 Table 4 provides a summary of the Board's projections for Revenue and Capital for 2018/19 to 2020/21. At this point, funding is unknown beyond 2018/19 and therefore assumptions have been made. Note these projections are based on the “likely” outcome from the sensitivity analysis identified at 3.3 and 3.4 above.

Table 4 - Three Year Summary - Revenue and Capital

	2018/19 £m	2019/20 £m	2020/21 £m
Revenue Budget	2.768	2.840	2.918
<u>Funded by:</u>			
Constituent Contributions	(2.611)	(2.611)	(2.611)
Reserves	(0.157)	0.000	0.000
Cumulative Funding Gap	0.000	0.229	0.307
Capital Budget			
Anticipated Spend (including slippage)	0.017	0.017	0.009
<u>Funded by:</u>			
Capital Contributions from Councils	0.000	0.010	0.009
Unapplied Capital Reserves held	0.017	0.007	0.000
Revenue Contributions	0.000	0.000	0.000
Cumulative Funding Gap	0.000	0.000	0.000

4. National Context

The Financial Settlement/ Government Grant

- 4.1 The Scottish Government has provided draft settlement figures for 2018/19 only to councils at this stage. Therefore it is difficult to forecast contributions to the Board for beyond 2018/19.
- 4.2 Cabinet Office grant is likely to be available for the short term (possibly 2-3yrs) but duration and extent are completely unknown.

5. Local Context

- 5.1 The environment within which the Board operates has changed significantly in recent years and is likely to alter further over the period of this strategy due to changes in legislation, policy and other national developments (a recent example of this being the Barclay Review and the Government's Action Plan arising from that review).

The Planning Context

- 5.2 The Board's draft Service Plan for 2017-20 sets out a clear vision:
"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 and, building on our established professionalism, we aim to provide high quality, effective and responsive services to all of our stakeholders"
- 5.3 To achieve this vision the Board will work with its key partners and the Financial Strategy underpins the delivery of the vision, priorities and objectives identified in the Service Plan.

6. Financial Management

Corporate Governance

- 6.1 The Board positively promotes the principles of sound corporate governance within all aspects of its activities.
- 6.2 Corporate governance is about the structures and processes for decision-making, accountability, controls and behaviour throughout the Board. It is based around key principles of openness, equality, integrity and accountability.
- 6.3 The fundamental principles of corporate governance are reflected in the various dimensions of Board business, including:
- Ensuring the compliance with statutory duties on a sustainable basis;
 - Establishing effective management structures and processes which include clearly defined roles and responsibilities for officers;
 - Developing and maintaining effective risk management systems that form part of the Board's strategic decision making process;
 - Ensuring high standards of propriety and probity in the stewardship of the Board's funds and the management of the Board's affairs; and
 - A commitment to openness in the Board's affairs and the provision of full, accurate and clear information to all stakeholders.
- 6.4 The Board's Financial Regulations and any amendments are approved by Board and are an essential component of the corporate governance of the Board.
- 6.5 The Treasurer has been designated as "the proper officer" and is responsible for advising the Board on all financial matters including the determination of Accounting Policies. This role is part of the responsibility of the Strategic Lead – Resources from West Dunbartonshire Council.
- 6.6 The Financial Regulations are designed to facilitate the smooth running of the Board, protect its interests and the interests of members and officers, and ensure the proper administration of the Board's financial affairs.

Roles and Responsibilities

- 6.7 It is important to set out clearly the roles and responsibilities of the key parties involved in the Financial Strategy and the management of overall financial resources of the Board.

Board Members

- 6.8 Board Members, through the full Board are responsible for considering, monitoring and approving budgets and the overall Financial Strategy for the Board. Approved budgets must be financially balanced and demonstrate value for money and sustainability.
- 6.9 The Board scrutinises performance and management of resources, with internal and external audit information being reported. The Board's year end position and relevant audit comments are reported and monitored at the Board.

- 6.10 Throughout the year the Board receives reports which allow progress against approved budgets to be scrutinised. Members' personal development opportunities are provided through an ongoing annual programme of seminars (provided to individual Members through their relevant Council) which will include updates on financial aspects.

The Board Management Team

- 6.11 The Management Team (made up of Assessor & ERO, Depute Assessor & ERO, 2 x Divisional Assessors and Principal Admin Officer) is responsible, individually and collectively, for ensuring that best value and value for money is achieved across the Board, in service delivery, internal processes and systems of control, procurement of goods/services and the use of assets.
- 6.12 The Management Team is responsible for the management of budgets to deliver the services in line with the statutory requirements of the Board and remain accountable in exercising overall financial control.

The Treasurer

- 6.13 The Treasurer has a statutory role to ensure the correct arrangements are in place for the proper administration of the financial affairs of the Board. The Treasurer has the authority to comment on any financial decision and advises the Management Team, the Assessor and Board members on all financial matters.

Internal Audit of West Dunbartonshire Council

- 6.14 Internal Audit provides assurance to the Board and the Assessor that the internal processes of the Board are being managed appropriately in line with the statutory requirements and outcomes are being delivered in the most efficient and effective manner.

External Audit

- 6.15 The role of External Audit is to provide assurance to the Auditor General and the Accounts Commission that the Board has spent public money properly to deliver outcomes in an efficient and effective manner. This is considered with a financial context, as well as performance and governance.
- 6.16 They provide assurance to Board members, the Management Team and general public that the Board's performance is reported in accordance with the extant financial standards and presents a fair account of the Board's activities.

Managing the Budget

- 6.17 The Board has an effective method of developing both the revenue budget and capital programme that has aims to align resources with the outcomes the Board wants to achieve for the area.

Revenue Budget - Pressures and Savings

- 6.18 The current process for considering the development of the revenue budget is undertaken by the Management Team. The process is undertaken with due consideration of, and agreement on, current policy and financial parameters for the budget, expenditure pressures and/or efficiencies.

Capital Programme

- 6.19 The Board is committed to developing its strategic financial planning. With this in mind, the Strategy brings forward a projection on Capital need over the forthcoming years.

Freedoms and Flexibilities

- 6.20 Virements between budgets are allowed, subject to the limitations and approval requirements identified in the Financial Regulations.

Requisitioning

- 6.21 The funding requirement for the Electoral Registration Officer is currently requisitioned in accordance with S58 of the Representation of the People Act 1983, and for the Assessor in accordance with Sch 2 para 8(1) of the Valuation Joint Boards (Scotland) Order.

7. Financial Outlook

- 7.1 Key financial issues are known or anticipated events and activities which will have to be addressed within the Board's overall financial resources in the short-term (within three years), medium-term (within five to ten years) or long-term (over ten years). Annex 1 provides an analysis of issues.
- 7.2 Events and activities include efficiencies, planned savings, changes to service priorities and delivery, and known potential pressures - the financial impact of an event or activity may be one-off, recurring or time-limited.
- 7.3 Valuation Joint Board is expected to receive Constituent Funding of £2.611m in 2018/19.
- 7.4 This Financial Strategy provides detailed revenue forecasts covering the next 3 financial years, 2018/19 to 2020/21. The forecasts for the first year being more accurate as expected levels of demand and cost for Board services are more likely to be accurate in 2018/19 than in future years. The level of funding for 2019/20 onwards is not yet known. The strategy projects that ongoing funding will remain constant, with scenario planning giving consideration to possible reductions, due to the likely impact of the ongoing UK austerity measures.
- 7.5 As part of the budget process for 2017/18 the Board agreed an optimum target for an unallocated Prudential Reserve of £0.100m. At present this strategy assumes that the Prudential Reserve is calculated in the same manner for the period to 2018/19 onwards.

Employee Pay Awards

- 7.6 Future employee pay awards have not been agreed. However, for the purpose of the Finance Strategy the recent Government announcement of pay award expectations has been assumed for 2018/19 (3% to £36,500; 2% to £80,000; capped at £1,600 for higher salaries). For 2019/20 and 2020/21 2% has been assumed within the likely scenario.

8. Reserves

- 8.1 A key aspect of the consideration of the Board's Revenue Budget and Capital Programme Budgets is the position of the relevant Reserves.
- 8.2 The Board's Prudential Reserves Policy states that the core "Prudential" Reserve be maintained at a level of 2% of net expenditure or £0.100m, which ever is higher.
- 8.3 Reserves can be held for two main purposes:
- A working balance to help cushion the impact of uneven cash flows - this forms part of general reserves;
 - A means of building up funds, often referred to as earmarked reserves, to meet unknown or predicted liabilities.
- 8.4 For each reserve held, there should be a clear protocol on:
- The reason for/purpose of the reserve;
 - How and when the reserve can be used;
 - Procedures for the reserve's management and control; and
 - A process and timescale for review of the reserve.
- 8.5 The Board's reserves as at 1 April 2017 are summarised below:

	£m
<u>Revenue Reserve</u>	
Prudential Reserve	0.100
Earmarked Reserve	0.081
Unearmarked Reserve	0.312
Total Revenue Reserve	0.493
<u>Capital Reserve</u>	
Earmarked Reserve	0.017
Total Capital Reserve	0.017
Total Reserves Held	0.510

9. Monitoring and Reporting Arrangements

- 9.1 The Financial Strategy will be monitored by the Management Team and the Treasurer on a regular basis - there will also be capacity to review the Strategy as and when required, particularly when a new issue arises or the impact of major policy or initiative becomes clearer.
- 9.2 The Financial Strategy will be revised when there are changes to estimates, projections or policy which have a major financial impact.
- 9.3 The financial management principles and expectations have been communicated and are understood by all budget holders.
- 9.4 The Financial Strategy has been drawn up with the full involvement of the Management Team and, will be communicated throughout the organisation.
- 9.5 During the years covered in the strategy, it is planned that the Board will receive budgetary control reports at each meeting (from Period 3 onwards), analysing variances +/-5%. The Management Team receive this information monthly from period 3 onwards.

10. Risk Management

- 10.1 The Board's strategic and operational risks registers (including risks relating to the Financial Strategy and delivery of the Financial Strategy) continue to be assessed, reviewed, and managed in line with the strategic priorities.

11. Approach to Generating Future Budgets

- 11.1 Currently revenue budgets are generated through the traditional process known as "Cost of Current Level of Service" with "incremental budgeting". So, in general, budgets follow the current cost of delivery of Board policies allowing for known cost increases/reductions to be built-in and for unavoidable burdens/ reductions to also be recognised as part of the cost of providing a service reflecting current Board duties. In general this process should, in theory, generate a budget which reflects Board priorities on the basis that services are set up to deliver those priorities. In essence, the base position is taken from the previous year's budget and this is adjusted for known movements.
- 11.2 Annex 2 summarises possible budget gaps over the next 10 years based upon current levels of service and a particular set of assumptions. This should assist the Board in considering longer term financial planning .

Issues (Short / Medium / Long- term)

These issues, which will need to be addressed in some way, were identified by senior management during consultation on the Financial Strategy and the impact can be one-off or recurring. Some shorter term issues (3-5 years) will continue into the medium term (5-10 years) and longer term (+10 years). This list is not exhaustive.

Risk Area	Issues Identified	Action Taken	Responsible Officer
Strategic Issues	Impact of Scottish Government Funding levels on constituent contribution	Longer term financial strategy to help identify possible risks on budget gaps to take necessary action at an early stage	Assessor Treasurer
Organisational Issues	Impact of BREXIT	Monitor ongoing BREXIT discussions and potential impact on the Board's finances, the wider implications for Scottish Economy, etc. Consider implications of BREXIT on European funding	Assessor Treasurer
Non-Domestic Rating	Scottish Government has indicated that the NDR Revaluation cycle will move to 3-yearly from 2022	Monitor Legislation as it develops. Consider resource implications, including staffing levels	Assessor Treasurer
Electoral Registration Service	Changes to electoral processes arising from the UK Government's 'Modernising Electoral Registration' programme.	Monitor Legislation as it develops. Consider resource implications, including staffing levels	ERO Treasurer
Electoral Registration Service	Changes to electoral processes and/or franchise arising from the Scottish Government's "Consultation Paper on Electoral Reform" (Dec 2017) and its recently devolved powers in relation to electoral registration	Monitor Legislation as it develops. Consider resource implications, including staffing levels	ERO Treasurer

Longer Term Financial Projections

Based upon a set of assumptions (noted below), the 3 year indicative budget has been projected forward to identify possible gaps between income and expenditure, if no other changes in the Board's services take place:

	NET EXPENDITURE £000	STANDSTILL COUNCIL CONTRIBUTION £000	USE OF RESERVES £000	INDICATIVE BUDGET GAP £000
DRAFT BUDGET 2018/19	2,768	(2,611)	(157)	0
INDICATIVE BUDGET 2019/20	2,841	(2,611)	0	229
INDICATIVE BUDGET 2020/21	2,918	(2,611)	0	307
INDICATIVE BUDGET 2021/22	2,966	(2,611)	0	354
INDICATIVE BUDGET 2022/23	3,014	(2,611)	0	403
INDICATIVE BUDGET 2023/24	3,062	(2,611)	0	451
INDICATIVE BUDGET 2024/25	3,110	(2,611)	0	499
INDICATIVE BUDGET 2025/26	3,159	(2,611)	0	548
INDICATIVE BUDGET 2026/27	3,210	(2,611)	0	599
INDICATIVE BUDGET 2027/28	3,261	(2,611)	0	650

Assumptions:

- Payaward 2019/20 onwards 2% increase
- Protected lines – inflation 2019/20 onwards 3% increase
- Council contributions 2018/19 onwards standstill
- No further budget changes/ burdens / efficiencies have been included for 2021/22 onwards at this stage

VALUATION JOINT BOARD
APPENDIX 2
ESTIMATES 2018/19 AND INDICATIVE ESTIMATES 2019/20 AND 2020/21

ACTUAL OUTTURN 2016/17 £	DESCRIPTION	ESTIMATE 2017/18 £	YTD P10 £	PROJECTION 2017/18 AS AT BCR P10 £	PROJECTED VARIANCE £	DRAFT BUDGET 2018/19 £	INDICATIVE BUDGET 2019/20 £	INDICATIVE BUDGET 2020/21 £
1,642,147	APT&C - SALARIES	1,591,076	1,256,625	1,533,164	(57,912)	1,595,429	1,639,810	1,678,295
3,350	APT&C - OVERTIME	5,000	3,531	6,000	1,000	3,000	5,000	5,000
51,639	APT&C - TEMP	60,000	53,773	60,000	0	60,000	50,000	50,000
283,715	APT&C - SUPERANN	286,078	218,577	256,568	(29,510)	350,735	361,076	370,043
160,680	APT&C - N.I.	160,695	126,034	147,541	(13,154)	156,352	160,701	164,473
5,702	TRAINING COSTS	3,000	3,411	3,000	0	2,800	2,500	2,500
43,881	TRAVEL & SUBSISTENCE	45,000	36,647	45,000	0	45,000	45,000	45,000
504	OTHER EMPLOYEE COSTS	1,500	1,258	1,500	0	2,000	2,000	2,000
6,840	PENSION INCREASES	8,500	0	8,500	0	8,500	8,500	8,500
21,608	ILL-HEALTH RET'MENT PREMIUMS	21,000	19,043	19,043	(1,957)	21,000	21,000	21,000
136,057	STRAIN ON FUND/SEVERANCE	0	0	0	0	0	0	0
2,356,123	EMPLOYEE COSTS	2,181,848	1,718,899	2,080,316	(101,532)	2,244,816	2,295,587	2,346,811
48,642	RATES	44,000	42,644	44,000	0	48,500	49,955	51,454
1,011	FURNITURE & FITTINGS	1,000	0	200	(800)	1,000	1,000	1,000
8,331	ELECTRICITY	12,239	5,415	10,000	(2,239)	10,500	10,815	11,139
6,415	GAS	10,300	3,602	9,000	(1,300)	9,000	9,270	9,548
17,447	CONTRACT CLEANING	17,673	13,567	17,673	0	18,204	19,569	21,036
4,806	OFFICE ACCOMMODATION	9,564	(980)	5,000	(4,564)	5,000	5,000	5,000
14,143	REPAIRS & MAINTENANCE	15,000	2,514	15,000	0	15,000	15,000	15,000
4,755	OTHER PROPERTY COSTS	5,000	1,333	5,000	0	5,000	5,000	5,000
105,550	PROPERTY COSTS	114,776	68,095	105,873	(8,903)	112,204	115,609	119,178
36	CLOTHING UNIFORMS ETC	300	92	100	(200)	300	300	300
3	COMPUTER EQUIPMENT	1,000	580	600	(400)	0	0	0
307	OFFICE EQUIPMENT	500	123	250	(250)	250	250	250
0	COMPUTER CONSUMABLES	200	0	0	(200)	0	0	0
6,521	COMPUTER LICENCES	8,200	4,925	8,200	0	8,400	8,700	9,000
5,959	MACHINE RENTAL / LEASE	9,800	5,911	9,000	(800)	9,300	9,800	9,800
2,321	OTHER S & S	3,200	1,094	2,500	(700)	2,500	2,500	2,500
15,147	SUPPLIES & SERVICES	23,200	12,725	20,650	(2,550)	20,750	21,550	21,850
7,001	AUDIT FEES & OUTLAYS	7,000	0	7,110	110	7,200	7,200	7,200
7,001	PAYMENTS TO OTHER BODIES	7,000	0	7,110	110	7,200	7,200	7,200

ACTUAL OUTTURN 2016/17	DESCRIPTION	PROJECTION 2017/18 AS AT PROJECTED				DRAFT BUDGET 2018/19	INDICATIVE BUDGET 2019/20	INDICATIVE BUDGET 2020/21
		ESTIMATE 2017/18	YTD P10	BCR P10	VARIANCE			
	15,957 PRINTING	24,500	12,886	18,000	(6,500)	18,000	18,600	19,500
	16,305 STATIONERY	25,000	17,095	22,000	(3,000)	23,000	23,000	24,000
	125,708 POSTAGES	135,000	101,891	130,000	(5,000)	130,000	125,000	130,000
	10,211 TELEPHONES	22,000	10,462	19,000	(3,000)	20,500	23,000	23,000
	7,885 TELEPHONES/INTERNET REG.	8,000	8,284	8,284	284	8,700	9,000	9,500
	4,492 BOOKS & PUBLICATIONS	4,800	5,034	4,800	0	5,000	5,000	5,000
	1,104 LAND VAL. APPEAL COURT	4,000	2,800	3,500	(500)	6,000	6,000	5,000
	26,309 ELECTORAL SYSTEM SUPPORT	26,906	26,647	26,658	(248)	27,458	28,281	29,130
	5,545 ELECTORAL PARTICIPATION	6,000	4,961	6,000	0	6,000	6,000	6,000
	130,667 CENTRAL ADMIN COSTS	128,054	0	128,054	0	125,493	122,983	122,983
	12,166 INSURANCE	11,500	16,878	12,780	1,280	13,300	13,300	13,300
	5,743 OTHER ADMIN COSTS	6,000	5,373	7,000	1,000	12,000	12,000	12,000
	362,092 ADMIN COSTS	401,760	212,311	386,076	(15,684)	395,451	392,164	399,413
	2,509 COURSES & CONFERENCES	6,000	3,460	6,000	0	6,000	6,000	6,000
	810 MISCELLANEOUS	810	775	810	0	810	810	810
	34,924 VALUATION APPEALS PANEL	30,000	28,191	35,000	5,000	45,000	45,000	40,000
	(68) TEMPORARY INTEREST	(100)	0	(100)	0	(100)	(100)	(100)
	38,175 OTHER EXPENDITURE	36,710	32,426	41,710	5,000	51,710	51,710	46,710
	2,884,088 GROSS EXPENDITURE	2,765,295	2,044,456	2,641,735	(123,559)	2,832,130	2,883,820	2,941,161
	1,800 RENTAL INCOME	1,800	900	1,800	0	1,800	1,800	1,800
	3,265 SALES FEES & CHARGES	1,500	6,383	2,500	1,000	2,500	1,500	1,500
	93,760 SPECIFIC GOVERNMENT GRANT	70,000	70,362	70,362	362	60,000	40,000	20,000
	98,825 GROSS INCOME	73,300	77,645	74,662	1,362	64,300	43,300	23,300
	2,785,263 NET EXPENDITURE	2,691,995	1,966,811	2,567,073	(124,921)	2,767,830	2,840,520	2,917,861
	2,664,460 CONSTITUENT CONTRIBUTION	(2,611,171)	(2,175,976)	(2,611,171)		(2,611,171)	(2,611,171)	(2,611,171)
	120,803 TRANSFER TO/(FROM) RESERVES	(80,824)	n/a	44,097		(156,659)	0	0
	0 BUDGET GAP/ (SURPLUS)	(0)	n/a	(0)	n/a	0	229,350	306,690
	RESERVES BROUGHT FORWARD	492,621		492,621		536,718	380,059	380,059
	TRANSFER TO/ FROM RESERVES IN YEAR	(80,824)		44,097		(156,659)	0	0
	RESERVES CARRIED FORWARD	411,797		536,718		380,059	380,059	380,059
	PRUDENTIAL TARGET	(100,000)		(100,000)		(100,000)	(100,000)	(100,000)
	EXCESS RESERVES FROM PRUDENTIAL TARGET	311,797		436,718		280,059	280,059	280,059

Overview of General position:

	£	%
(a) Revenue Budget		
Draft Net Expenditure 2018/19	2,767,830	
2017/18 Approved Expenditure	2,691,995	
Increase in Net Expenditure	75,835	2.82%

Variances over £5,000

	£	£	%
<u>Increases</u>			
Superannuation - increase in employers contribution following pension valuation	64,657		2.40%
Staffing pay award assumption	39,288		1.46%
Valuation Appeals Panel	15,000		0.56%
Other administration	6,000		0.22%
		124,945	
<u>Decreases</u>			
Staffing (including Structural changes since 1/4/17)	(34,934)		(1.30%)
Printing	(6,500)		(0.24%)
Postages	(5,000)		(0.19%)
		(46,434)	
<u>Movement in income</u>			
Reduction in expected Government Grant	10,000		0.37%
		10,000	

Scottish Government GAE allocation to Consituent Authorities
Allocation of the Requisition

APPENDIX 4

	2016/17 GAE Allocation		2017/18 GAE Allocation		Contribution
	£000's	%	£000's	%	£
COUNCIL TAX VALUATION					
EAST DUNBARTONSHIRE COUNCIL	180	33.03	180	33.15	
WEST DUNBARTONSHIRE COUNCIL	177	32.48	176	32.41	
ARGYLL & BUTE COUNCIL	188	34.50	187	34.44	
	545	100	543	100	
ELECTORAL REGISTRATION					
EAST DUNBARTONSHIRE COUNCIL	121	33.06	121	33.06	
WEST DUNBARTONSHIRE COUNCIL	119	32.51	119	32.51	
ARGYLL & BUTE COUNCIL	126	34.44	126	34.44	
	366	100	366	100	
LANDS VALUATION					
EAST DUNBARTONSHIRE COUNCIL	189	17.58	188	17.42	
WEST DUNBARTONSHIRE COUNCIL	228	21.21	229	21.22	
ARGYLL & BUTE COUNCIL	658	61.21	662	61.35	
	1,075	100	1,079	100	
COMBINED TOTAL					
EAST DUNBARTONSHIRE COUNCIL	490	24.67	489	24.60	642,285
WEST DUNBARTONSHIRE COUNCIL	524	26.38	524	26.36	688,256
ARGYLL & BUTE COUNCIL	972	48.94	975	49.04	1,280,630
	1,986	100	1,988	100	2,611,171

DUNBARTONSHIRE AND ARGYLL & BUTE VALUATION JOINT BOARD

Report by Treasurer

Valuation Joint Board – 2 March 2018

Subject: Capital Estimates 2018/19

1. Purpose

- 1.1 The purpose of this report is to seek approval of the Draft Capital Estimates for 2018/19.

2. Background

- 2.1 Following good practice, the Board should aim to set capital budgets prior to 1 April each year, to allow spend to start on the agreed programme.
- 2.2 Based upon projections for the 2017/18 outturn (as reported within the budgetary control report for period 10, reported elsewhere on the agenda), the Board is likely to carry forward resources of £14,200, earmarked for the slippage in timing of spend for the flexi system and server upgrade, and a further £9,844 of unallocated resources.

3. Main Issues

- 3.1 Appendix 1 details the new projects that the Assessor proposes for inclusion in the updated capital programme.
- 3.2 For 2018/19, there is currently 1 bid for capital funding totalling £3,255 (detailed in Appendix 1). Should this bid be approved, it is proposed that the cost of this be met by the use of the unallocated capital resources which are currently expected to be carried forward from 2017/18 (£9,844), with no contributions from the constituent authorities being requested for 2018/19.
- 3.3 Appendix 1 also details indicative capital bids for 2019/20 to 2021/22. Indicative capital funding required over these three years would result in a constituent contribution (based upon current 2017/18 GAE levels) of:

	%	2019/20 £	2020/21 £	2021/22 £
Total indicative bid		16,800	8,800	27,800
Available resources		(6,589)	0	0
Indicative resources required		10,211	8,800	27,800
East Dunbartonshire Council	24.60	2,512	2,165	6,839
West Dunbartonshire Council	26.36	2,689	2,319	7,328
Argyll and Bute Council	49.04	5,010	4,316	13,633
		10,211	8,800	27,800

4. Conclusions & Recommendations

4.1 The Joint Board is requested to:

- a) Agree the proposed 2018/19 capital spend (as detailed in Appendix 1) to be progressed of £3,255 to be funded from available capital receipts;
- b) Note the likely slippage of spend and earmarked resources from 2017/18 into 2018/19 for the flexi system and the server upgrade (anticipated to be £14,200);
- c) Agree that the remaining unallocated capital resources estimated at (£6,589) is used to fund the 2019/20 capital programme; and
- d) Note the indicative capital programmes for 2019/20 to 2021/22 and indicative constituent contributions, based upon current GAE allocations. Requests for final approval will be requested year on year.

.....
Stephen West
Treasurer
Date: 14 February 2018

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

Appendix: **2018/19 Proposed Capital Plan and Indicative Forecast**
2019/20 to 2021/22

2018/19 Proposed Capital Plan and Indicative Forecast 2019/20 to 2021/22

SUMMARY OF ALL BIDS

2018/19 - Proposed Capital Plan

£3,255

Planned Upgrade of Personal Computers

The Board will be aware that the Assessor has a planned programme of upgrading personal computers (PCs) and laptops. 9 PCs and 1 laptop have been identified for replacement during 2018/19, and based on current recommended prices, the replacements should cost in the region of £320 for each PC and £375 for the laptop

Total Cost £3,255

Future Years Indicative Forecasts

The indicative forecasts set out below are for information and may change as working practices or technology changes. The introduction of recommendations from the Barclay report may also lead to an alteration to the timing or extent of the capital requirement in future years.

2019/20 – Indicative Forecast

£16,800

EROs Server Replacement

By this point the server will be 5 years old, in line with the Board's approved IT strategy this server will be due for renewal with an approximate estimated cost of £13,000. The estimate is based on a like for like replacement. Before undertaking replacement, advice will be sought from West Dunbartonshire Council ICT and our software provider on the most appropriate course of action.

PC Laptop Refresh

11 PC's / Laptops to be replaced approximate estimated cost £3,800

2020/21 – Indicative Forecast

£8,800

Data Share Server Replacement

Approximate estimated cost is £5,000. The estimate is based on a like for like replacement. Before undertaking replacement advice will be sought from West Dunbartonshire Council ICT on the most appropriate course of action.

PC Laptop Refresh

11 PCs / Laptops to be replaced approximate estimated cost £3,800

2021/22 – Indicative Forecast

£27,800

DC Server Renewal

By this point the servers will be 5 years old, approximate estimated cost is £11,000. The estimate is based on a like for like replacement. Before undertaking replacement advice will be sought from West Dunbartonshire Council ICT on the most appropriate course of action

Unix Server Renewal

By this point the server will be 5 years old, approximate estimated cost is £13,000. The estimate is based on a like for like replacement. Before undertaking replacement advice will be sought from West Dunbartonshire Council ICT on the most appropriate course of action

PC Laptop Refresh

11 PCs / Laptops to be replaced approximate estimated cost £3,800